

# The Gazette of India



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## NOTICE

The undermentioned Gazettes of India Extraordinary were published upto the 29th January 1960 :—

Issue No.	No. and date	Issued by	Subject
13	S. O. 306 dated 28th January, 1960.	Ministry of Information and Broadcasting.	Approval of films specified therein.
14	S. O. 307, dated 29th January, 1960.	Ministry of Steel Mines and Fuel.	Amendment in S. O. 2543 dated 16th November, 1959.
15	S. O. 308, dated 29th January 1960.	Ministry of Law	Appointing First day of February 1960 as the date on which the Miscellaneous Personal Laws (Extension) Act, 1959 shall come into force.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

## PART II—Section 3—Sub-section (ii)

Statutory orders and notifications issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administrations of Union Territories).

## MINISTRY OF HOME AFFAIRS

New Delhi, the 28th January 1960

**S.O. 311.**—In pursuance of clause (b) of rule 2 of the Citizenship Rules, 1956, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Home Affairs No. 10/2/59-I.C., dated the 5th September, 1959 namely:—

In column 1 of the Schedule to the said notification against the entry "Cachar" for the entry,

"Sub Divisional Officer,  
Hailakandi"

in column 2 thereof, the following entry shall be substituted, namely:—

“Senior Extra Assistant Commissioner,  
Silchar”

[No. 10/1/60-I.C.]

FATEH SINGH, Jt. Secy.

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**CABINET SECRETARIAT**

[Estt. (B) Section]

*New Delhi, the 27th January 1960*

**S.O. 312.**—In pursuance of sub-rule (2) of rule 11 and clause (b) of sub-rule (2) of rule 14 of the Central Civil Services (Classification, Control and Appeal) Rules, 1957, the President hereby makes the following amendments in the Schedule to the notification of the Government of India in the Cabinet Secretariat No. S.R.O. 633, dated the 28th February, 1957, namely:—

In Part III of the said Schedule, under the heading “Central Statistical Organisation”, for the existing entry “Administrative Officer” in columns 2 and 3, the entry “Deputy Director (Administration)” shall be substituted.

M. V. NILAKANTA AYYAR, Under Secy.

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**MINISTRY OF FINANCE**

(Department of Economic Affairs)

*New Delhi, the 2nd February 1960*

**S.O. 313.**—In terms of clause (e) of sub-section (1) of section 19 of the State Bank of India Act, 1955 (23 of 1955), the Central Government hereby nominates Shri K. P. Mathrani, I.C.S., 11, Tin Murti Lane, New Delhi, as a director of the State Bank of India.

[No. F. 8/9/60-SB.]

New Delhi, the 28th January, 1960

S.O. 314.—Statement of the Affairs of the Reserve Bank of India, as on the 22nd January, 1960.

BANKING DEPARTMENT

Liabilities	Rs.	Assets	Rs.
Capital paid up . . . . .	5,00,00,000	Notes . . . . .	23,67,87,000
Reserve Fund . . . . .	80,00,00,000	Rupee Coin . . . . .	2,85,000
National Agricultural Credit (Long-term Operations) Fund . . . . .	30,00,00,000	Subsidiary Coin . . . . .	4,13,000
National Agricultural Credit (Stabilisation) Fund . . . . .	4,00,00,000	Bills Purchased and Discounted :	
Deposits :—		(a) Internal . . . . .	..
(a) Government		(b) External . . . . .	..
(1) Central Government . . . . .	52,19,69,000	(c) Government Treasury Bills . . . . .	36,37,17,000
(2) Other Governments . . . . .	24,75,93,000	Balances held abroad* . . . . .	44,02,26,000
(b) Banks . . . . .	78,35,75,000	Loans and Advances to Governments . . . . .	22,11,62,000
(c) Others . . . . .	123,39,59,000	Other Loans and Advances† . . . . .	104,93,71,000
Bills Payable . . . . .	20,96,18,000	Investments . . . . .	212,83,20,000
Other Liabilities . . . . .	35,31,19,000	Other Assets . . . . .	12,95,49,000
Rupees . . . . .	453,98,30,000	Rupees . . . . .	453,98,30,000

\*Includes Cash & Short term Securities.

†The item 'Other Loans and Advances' includes Rs. 3,45,16,000/- advanced to scheduled banks against usance bills under Section 17(4)(c) of the Reserve Bank of India Act

Dated the 27th day of January 1960.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 22nd day of January 1960.

ISSUE DEPARTMENT

Liabilities	Rs.	Rs.	Assets	Rs.	Rs.
Notes held in the Banking Department	20,67,87,000		A. Gold Coin and Bullion :—		
Notes in circulation . . . . .	1767,32,22,000		(a) Held in India . . . . .	117,76,03,000	
Total Notes issued . . . . .		1788,00,09,000	(b) Held outside India . . . . .	..	
			Foreign Securities . . . . .	163,00,89,000	
			TOTAL OF A . . . . .		280,76,92,000
			B. Rupee Coin . . . . .		129,81,43,000
			Government of India Rupee Securities . . . . .		1377,41,74,000
			Internal Bills of Exchange and other commercial paper . . . . .		..
TOTAL—LIABILITIES . . . . .		1788,00,09,000	TOTAL—ASSETS . . . . .		1788,00,09,000

Dated the 27th day of January 1960.

K. G. AMBEGAOKAR,  
Dy. Governor.

[No. F. 3(2)-BC/60.]  
A. BAKSI, Jt. Secy.

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## CENTRAL BOARD OF REVENUE

### INCOME-TAX

*New Delhi, the 29th January 1960*

**S.O. 315.**—In exercise of the powers conferred by Section 59 of the Indian Income-tax Act, 1922 (11 of 1922), the Central Board of Revenue hereby directs that the following further amendment shall be made in the Indian Income-tax Rules, 1922, the same having been previously published as required by sub-section (4) of the said section, namely:—

In the form set forth in Rule 17 of the said Rules (i) in column 12, an asterisk shall be inserted after the words and brackets "(give details)" and (ii) the following Note shall be added at the end, namely:—

**\*\*Note.**—The amount withdrawn from the Provident Fund accounts for the payment of Life Insurance Premia should be shown separately against the name of each employee in 'Remarks' column No. 15."

[No. 9 (F. No. 51(15)-IT/59.]

P. V. KURUVILA, Secy.

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## MINISTRY OF COMMERCE AND INDUSTRY

*Bombay, the 4th January 1960*

**S.O. 316.**—In exercise of the powers conferred on me by sub-clause (1) of clause (5) read with item (a) of Clause 17 of the Cotton Control Order, 1955, I hereby cancel the Textile Commissioner's Notification No. S.O. 2827, dated the 5th December, 1959 published in the Gazette of India, Part II, Section 3, Sub-section (ii), dated the 26th December, 1959.

Sd./- D. S. JOSHI,  
Textile Commissioner.

[No. 24(14)-TEX(A)/59.]

HARGUNDAS, Under Secy.

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## ORDER

*New Delhi, the 28th January 1960*

**S.O. 317./IDRA/6/18.**—In pursuance of clause (c) of rule 2 of the Development Councils (Procedural) Rules, 1952, the Central Government hereby appoints Shri R. Thanjan, Assistant Development Officer, Development Wing, New Delhi, as Secretary to the Development Council established by the Order of the Government of India in the Ministry of Commerce and Industry No. S.O. 129, dated the 12th January, 1960, for the scheduled industries engaged in the manufacture or production of Leather, leather goods and pickers, with effect from the 12th January, 1960.

[No. 4(2)IA(II)(G)/60.]

V. PRAKASH, Under Secy.

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## MINISTRY OF STEEL, MINES AND FUEL

(Department of Mines & Fuel)

*New Delhi, the 29th January 1960*

**S.O. 318.**—In exercise of the powers conferred by sub-section (2) of section 4 of the Coal Mines (Conservation and Safety) Act, 1952 (12 of 1952), the Central Government hereby

appoints Shri B. K. Ghosh, Deputy Coal Controller (Production), as a member of the Coal Board for a further period till the 29th February, 1960.

2. It is hereby notified for general information that the Coal Board now consists of the following persons who have been appointed by the Central Government as Chairman, and members thereof, with effect from the respective dates shown against each, namely :—

			Date of appointment
1. Shri A. Zaman, I.C.S., Coal Controller	Chairman	3-1-1959 (A.N.)	
2. Shri S. S. Grewal, Chief Inspector of Mines	Member	2-4-1954 (re-appointed w.e.f. 2-4-1959).	
3. Shri B. K. Ghosh, Deputy Coal Controller (Production).	Member	22-4-1958.	
4. Shri S. G. Krishnan, Chief Mining Adviser, Eastern Railway, Dhanbad	Member	28-4-1959.	
5. Shri S. Mukherjee, Chief Mining Engineer, Coal Board	Member	21-12-1957.	

[No. C 5-1 (9)/59.]

CHHEDI LAL, Dy. Secy.

**(Department of Mines & Fuel)**

New Delhi, the 1st February 1960

**S.O. 319.**—Whereas by the Notification of the Government of India in the Department of Mines and Fuel (Ministry of Steel, Mines and Fuel) S.O. 19, dated the 8th February, 1958, under sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the Central Government gave notice of its intention to prospect for coal in lands measuring 10,899 Acres in the locality specified in the Schedule appended to that Notification and reproduced in the Schedule appended hereto;

And whereas in respect of the said lands no notice under sub-section (1) of section 7 of the said Act has been given;

Now, therefore, in exercise of the powers conferred by the said sub-section (1) of section 7, the Central Government hereby specifies further period of one year commencing from the 8th February, 1960 as the period within which the Central Government may give notice of its intention to acquire the said lands or any rights in or over the said lands.

**SCHEDULE**

**Block 'A' (Ara—Okea)**

**Plan No. HQ/LA/2.**

Sl. No.	Name of the Village	Thana	Thana No.	District	Area	Remarks
1.	Ara	Balumath	55	Palamau	990 Acres	Part.
2.	Charnatu	Balumath	56	Palamau	2100 Acres	Part.
3.	Phulbasia or Amarwadih	Balumath	58	Palamau	350 Acres	Part.
4.	Ganeshpur	Balumath	57	Palamau	2940 Acres	Whole.
5.	Seregara	Balumath	60	Palamau	600 Acres	Part.
6.	Jala	Balumath	67	Palamau	1050 Acres	Part.
7.	Nagra	Balumath	68	Palamau	90 Acres	Part.
8.	Basiya	Balumath	215	Palamau	210 Acres	Part.
9.	Pindarkom	Balumath	217	Palamau	595 Acres	Part.
10.	Bara	Balumath	218	Palamau	680 Acres	Part.
11.	Hebna	Balumath	219	Palamau	654 Acres	Whole.
12.	Itke	Balumath	220	Palamau	300 Acres	Part.
13.	Jilanga	Balumath	221	Palamau	70 Acres	Part.
14.	Okea	Balumath	228	Palamau	180 Acres	Part.

**TOTAL : 10,899 Acres (Approximately)**

**Boundary Description:**

AB line passes through villages Pindarkom, Basiya, Nagra.

BC line passes through villages Nagra, Jala, Seregara.

CD line passes along Northern boundary of village Ganeshpur.

DE line passes through villages Phulbasia, Chamatu, Ara.

EF line passes along Eastern boundary of villages Ara, Chamatu.

FG line passes along Southern boundary of village Chamatu and Eastern boundary of village Ganeshpur.

GA line passes through villages Okea, Itke, Jilanga, Bara, Pindarkom.

[No. C2-20(13)/58.]

**S.O. 320.**—Whereas by the Notification of the Government of India in the Department of Mines and Fuel (Ministry of Steel, Mines and Fuel) S.O. 23, dated the 8th February, 1958, under sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the Central Government gave notice of its intention to prospect for coal in lands measuring 6,067 Acres in the locality specified in the Schedule appended to that Notification and reproduced in the Schedule appended hereto;

And whereas in respect of the said lands no notice under sub-section (1) of section 7 of the said Act has been given;

Now, therefore, in exercise of the powers conferred by the said sub-section (1) of section 7, the Central Government hereby specifies further period of one year commencing from the 8th February, 1960 as the period within which the Central Government may give notice of its intention to acquire the said lands or any rights in or over the said lands.

**SCHEDULE**

Plan No. HQ/LA/13.

**Block 'B' (Jordag—Bukru)**

Sl. No.	Name of Village	Thana	Thana No.	District	Area	Remarks
1.	Jordag . . .	Barkagaon	15	Hazaribagh	370 Acres	Part.
2.	Chattibariatu . . .	Barkagaon	14	Hazaribagh	262 Acres	Part.
3.	Nawakhap . . .	Barkagaon	47/204	Hazaribagh	80 Acres	Part.
4.	Serandag . . .	Barkagaon	46/203	Hazaribagh	160 Acres	Part.
5.	Pokla Or Kasia-dih . . .	Barkagaon	34/191	Hazaribagh	170 Acres	Part.
6.	Honhe . . .	Barkagaon	50/207	Hazaribagh	330 Acres	Part.
7.	Kumrang Khurd . . .	Barkagaon	51/208	Hazaribagh	790 Acres	Part.
8.	Kamarang Kalan . . .	Barkagaon	52/209	Hazaribagh	930 Acres	Part.
9.	Ursu . . .	Barkagaon	54/211	Hazaribagh	480 Acres	Part.
10.	Sijhua . . .	Barkagaon	53/210	Hazaribagh	565 Acres	Whole.
11.	Pachanra . . .	Barkagaon	48/205	Hazaribagh	720 Acres	Whole.
12.	Binglat . . .	Barkagaon	49/206	Hazaribagh	735 Acres	Whole.
13.	Bukru . . .	Barkagaon	55/212	Hazaribagh	475 Acres	Part.
TOTAL :					6,067 Acres. (Approximately)	

**Boundary Description:**

AB line passes through villages Honhe, Pakla, Serandag, Pachanra, Nawakhap, Chatti-Bariatu.

BC line passes through villages Chatti-Bariatu, Jordag, Bukru.

CD line passes through villages Bukru, Ursu, Kumrang Kalan, Kumrang Khurd.

DA line passes through villages Kamarang Khurd, Kamarang Kalan, Honhe.

[No. C2-20(14)/58.]

**S.O. 321.**—Whereas by the Notification of the Government of India in the Department of Mines and Fuel (Ministry of Steel, Mines and Fuel) S.O. 22, dated the 8th February, 1958, under sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the Central Government gave notice of its intention to prospect for coal in lands measuring 5,747 Acres in the locality specified in the Schedule appended to that Notification and reproduced in the Schedule appended hereto;

And whereas in respect of the said lands no notice under sub-section (1) of section 7 of the said Act has been given;

Now, therefore, in exercise of the powers conferred by the said sub-section (1) of section 7, the Central Government hereby specifies further period of one year commencing from the 8th February, 1960 as the period within which the Central Government may give notice of its intention to acquire the said lands or any rights in or over the said lands.

#### SCHEDULE

Plan No. No/LA/9.

#### Block 'C' (Lukia—Mangardaha)

Sl. No.	Name of Village	Thana	Thana No.	District	Area	Remarks.
1.	Lukia	Barkagaon	92/249	Hazaribagh	102 Acres	Part.
2.	Torhad	Barkagaon	93/250	Hazaribagh	145 Acres	Part.
3.	Jhulundia	Barkagaon	91/248	Hazaribagh	255 Acres	Part.
4.	Dembua	Barkagaon	90/247	Hazaribagh	395 Acres	Part.
5.	Henjda	Barkagaon	94/251	Hazaribagh	930 Acres	Whole.
6.	Kutki	Barkagaon	95/252	Hazaribagh	1190 Acres	Part.
7.	Benti	Barkagaon	97/254	Hazaribagh	2320 Acres	Part.
8.	Piparwar } or Mangardaha }	Barkagaon	80/237	Hazaribagh	410 Acres	Part.
TOTAL Area : 5747 Acres (Approximately)						

#### Boundary Description:

AB line passes through villages Dembua, Jhulundia, Lukia.  
 BC line passes through villages Lukia, Torhad.  
 CD line passes along Northern boundary of village Kutki.  
 DE line passes through village Benti.  
 EF line passes through village Piparwar.  
 FG line passes through village Piparwar up to Damodar River.  
 G.H.I.J.K.L.A. line passes along Damodar River.

[No. C2-20(15)/58.]

**S.O. 322.**—Whereas by the Notification of the Government of India in the Department of Mines and Fuel (Ministry of Steel, Mines and Fuel) S.O. 25, dated the 8th February, 1958, under sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the Central Government gave notice of its intention to prospect for coal in lands measuring 2,221 Acres in the locality specified in the Schedule appended to that Notification and reproduced in the Schedule appended hereto;

And whereas in respect of the said lands no notice under sub-section (1) of section 7 of the said Act has been given;

Now, therefore, in exercise of the powers conferred by the said sub-section (1) of section 7, the Central Government hereby specifies further period of one year commencing from the 8th February, 1960 as the period within which the Central Government may give notice of its intention to acquire the said lands or any rights in or over the said lands.



## SCHEDULE

Plan No. HQ/LA/6.

## Block 'D' (Hendeg--Binja)

Sl. No.	Name of the Village	Thana	Thana No.	District	Area	Remarks
1.	Hendeg	Burmu	31	Ranchi	1660 Acres	Part.
2.	Chhapar	Burmu	33	Ranchi	51 Acres	Part.
3.	Churugara	Burmu	32	Ranchi	230 Acres	Part.
4.	Binja	Burmu	34	Ranchi	280 Acres	Part.

TOTAL : 2,221 Acres (Approximately)

## Boundary Description:

- AB line passes along Western and Northern boundary of village Hendeg.  
 BC line passes along Western boundary of village Churugara.  
 CD line passes through village Churugara.  
 DE line passes through villages Churugara, Chhapar, Hendeg, Binja.  
 EF line passes through villages Binja, Hendeg.  
 FA line passes through village Hendeg.

[No. C2-20(16)/58.]

**S.O. 323.**—Whereas by the Notification of the Government of India in the Department of Mines and Fuel (Ministry of Steel, Mines and Fuel) S.O. 21, dated the 8th February, 1958, under sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the Central Government gave notice of its intention to prospect for coal in lands measuring 210 Acres in the locality specified in the Schedule appended to that Notification and reproduced in the Schedule appended hereto;

And whereas in respect of the said lands no notice under sub-section (1) of section 7 of the said Act has been given;

Now, therefore, in exercise of the powers conferred by the said sub-section (1) of section 7, the Central Government hereby specifies further period of one year commencing from the 8th February, 1960 as the period within which the Central Government may give notice of its intention to acquire the said lands or any rights in or over the said lands.

## SCHEDULE

## Block 'D' (Hendegir)

Sl. No.	Name of Village	Thana	Thana No.	District	Area	Remarks
1.	Hendegir	Barkagaon	90	Hazaribagh	210 Acres	Part.

TOTAL : 210 Acres (Approximately.)

## Boundary Description:

- AB line passes through village Hendegir.  
 BC line passes along Eastern boundary of village Hendegir.  
 CD line passes along Eastern-Southern boundary of village Hendegir.  
 DA line passes along Western boundary of village Hendegir and through village Hendegir.

[No. C2-20(17)/58.]

**S.O. 324.**—Whereas by the Notification of the Government of India in the Department of Mines and Fuel (Ministry of Steel, Mines and Fuel) S.O. 24, dated the 8th February, 1958, under sub-section (1) of section 4 of the Coal Bearing Areas (Acquisition and Development) Act, 1957 (20 of 1957), the Central Government gave notice of its intention to prospect for coal in lands measuring 7,400 Acres in the locality specified in the Schedule appended to that Notification and reproduced in the Schedule appended hereto;

And whereas in respect of the said lands no notice under sub-section (1) of section 7 of the said Act has been given;

Now, therefore, in exercise of the powers conferred by the said sub-section (1) of section 7, the Central Government hereby specifies further period of one year commencing from the 8th February, 1960 as the period within which the Central Government may give notice of its intention to acquire the said lands or any rights in or over the said lands.

#### SCHEDULE

##### Block 'F' (Gonda—Saradhu)

Sl. No.	Name of Village	Thana	Thana No.	District	Area	Remarks
1.	Gonda . . .	Barkagaon	63/220	Hazaribagh	1460 Acres	Part.
2.	Raham . . .	Barkagaon	62/219	Hazaribagh	4980 Acres	Part.
3.	Chirua or Samidih . . .	Barkagaon	72/229	Hazaribagh	20 Acres	Part.
4.	Tandwa . . .	Barkagaon	58/215	Hazaribagh	100 Acres	Part.
5.	Laranga . . .	Barkagaon	73/230	Hazaribagh	270 Acres	Part.
6.	Saradhu . . .	Barkagaon	29/186	Hazaribagh	570 Acres	Part.
TOTAL : 7,400 Acres (Approximately)						

#### Boundary Description:

AB line passes through villages Saradhu, Raham, Tandwa.

BC line passes through villages Tandwa, Raham, Chirua, Laranga.

CD line passes through villages Laranga, Chirua, Gonda.

DA line passes along Western boundary of village Gonda and through village Saradhu.

[No. C2-20(18)/58.]

B. ROY, Under Secy.

### MINISTRY OF FOOD AND AGRICULTURE

#### (Department of Agriculture)

New Delhi, the 19th January 1960

**S.O. 325.**—In exercise of the powers conferred by the proviso to article 300 of the Constitution, the President is pleased to make the following rules regulating the recruitment of persons to General Central Service Class I and Class II posts at the Central Mechanised Farm, Suratgarh, namely:—

1. *Short title and commencement.*—(1) These rules may be called the General Central Services Class I and Class II posts (Central Mechanised Farm, Suratgarh) Recruitment Rules, 1959.

(2) The Rules shall come into force at once.

2. *Application.*—These Rules shall apply to the posts as specified in column 1 of the Schedule to these Rules.

3. *Number, classification and scale of pay.*—The number of posts to which these rules apply, their classification and the scales of pay attached to them shall be as specified in columns 1, 2, 3, and 4 of the said Schedule.

4. *Method of recruitment, age limit and other qualifications.*—The method of recruitment, age limit, qualifications and other matters connected therewith shall be as specified in columns 5 to 13 of the Schedule aforesaid:

Provided that the upper age limit prescribed for direct recruitment may be relaxed in the case of Scheduled Castes/Scheduled Tribes, Displaced persons and other special categories in accordance with the general orders issued from time to time by the Government of India.

5. *Disqualification.*—No male candidate who has more than one wife living and no female candidate who has married a person having already a wife living shall be eligible for appointment to any of these posts, provided that the Government of India may, if it is satisfied that there are special grounds for doing so, exempt any such candidate from the operation of this Rule.

3CM

(SEE RULES 2,

*Recruitment Rules for class I and class II Gazetted Posts in the central Mechanised Farms,**(Department of*

Name of post	No. of posts	Classification	Scale of pay	Whether selection post or non-selection post	Age limit for direct recruits	Educational and other qualifications required
1	2	3	4	5	6	7
1. General Manager.	1	General Central Service Class I Gazetted.	No Scale of pay prescribed so far.	Not applicable	Not applicable.	Not applicable.
2. Mechanical Engineer.	1	Do.	Rs. 1000—50—1400	Do.	Below 45 years.	<p><i>Essential :—</i></p> <p>(i) Degree in Mechanical Engineering of a recognised University or equivalent.</p> <p>(ii) About 8 years' practical field experience in the repairs and maintenance of diesel engines, tractors, etc.</p> <p>(iii) Good working knowledge of track-tors and tractor driven agricultural machinery such as ploughs, dozers, scrapers etc.</p> <p>Qualifications relaxable at Commission's discretion in case of candidates otherwise well-qualified.</p> <p><i>DESIRABLE :—</i></p> <p>Experience of practical work in big workshops of mechanised farms.</p>
3. Assistant Mechanical Engineer	1	General Central Service Class II Gazetted	Rs. 275—25—500—30—650—EB—30—800	Do.	Do.	<p><i>Essential :—</i></p> <p>(i) A degree or diploma in Mechanical/Electrical/Agricultural/Automobile Engineering from recognised University or Institute.</p>

**RULE**

3, AND 4)

*Suratgarh, in the Ministry of Food & Agriculture  
Agriculture)*

Whether age and educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation, if any	Method of rectt. whether by direct rectt. or by promotion or transfer and percentage of the vacancies to be filled by various methods	In case of rectt. by promotion/transfer, grades from which promotion to be made	If a DPC exists what is its composition	Circumstances in which U.P.S.C. is to be consulted in making recruitment
8	9	10	11	12	13
Not applicable.	Two years.	By deputation.	Deputation of Class I Officer of the Central or State Government with not less than 10 years' experience.	Not applicable.	As required under the rules. The recruitment rules for this post will be reviewed after a period of 3 years or earlier as may be necessary.
Do.	Do.	By direct Recruitment.	Not applicable.	Do.	For direct recruitment.
Do.	Do.	Do.	Do.	Do.	Do.

I	2	3	4	5	6	7
						(ii) About 3 years' experience in the repair and maintenance of tractors and tractor drawn agricultural implements. Qualification relaxable at Commission's discretion in case of candidates otherwise well qualified.
4. Director of Administration,	I	General Central Service, Class I Gazetted.	Rs. 600—40—1000—50/2—1150,	Not applicable.	Below 45 years.	<i>Essential:—</i> (i) Degree of a recognised University. (ii) About 7 years' administrative experience in Govt. office or public body or commercial organisation of repute. Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified. <i>Desirable:—</i> Knowledge of rules and regulations required in Government offices especially those relating to service conditions.
5. Agricultural Officer,	I	Do.	Do.	Do.	Do.	<i>Essential:—</i> (i) Degree in Agriculture of a recognised University. (ii) About 7 years' practical experience in mechanised farming or big farm of repute. Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified.
6. Stores Officer	I	General Central Service, Class II Gazetted.	Rs. 275—25—500—30—650—EB—30—800.	Do.	Do.	<i>Essential:—</i> (i) Degree or diploma in Mechanical Engineering of a recognised University/Institute. (ii) About 3 years' experience of handling Engg. Stores preferably in a big mechanised farm. Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified.

8	9	10	11	12	13
Not applicable	Two years	By deputation failing which by direct recruitment.	Deputation of officers who have held charge of administration work in large offices either in the Central or a State Government.	Not applicable	As required under the rules.
Do.	Do.	By direct recruitment.	Not applicable.	Do.	By direct recruitment.
Do.	Do.	Do.	Do.	Do.	Do.

1	2	3	4	5	6	7
Accounts Officer.	I	General Central Service, Class II Gazetted.	Rs. 500— —30—800	Not applicable.	Below 45	<p><i>Essential :—</i></p> <p>(i) Must have Passed the final examination of the Institute of Cost and Works Accountants, London or the Indian Institute of Cost and Works Accountants, Calcutta.</p> <p>(ii) About 5 years' practical experience in Cost Accounting in a Government or Industrial Org. including three years in a position of responsibility within the organisation.</p> <p>Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified.</p> <p><i>Desirable :—</i>Degree of a recognised University.</p>



8	9	10	11	12	13
Not applicable.	Two years	By deputation or transfer failing which by direct recruitment.	By deputation or transfer from an equivalent or analogous post in any of the organised accounts services.	Not applicable.	As required under the rules.

[No. 10-58/59-FR.353.]

K. A. ANSARI, Under Secy.

## MINISTRY OF HEALTH

New Delhi, the 19th January 1960

**S.O. 326.**—The Government of Kerala having, in exercise of the powers conferred by clause (c) of sub-section (2) of section 3 of the Prevention of Food Adulteration Act, 1954 (37 of 1954) re-nominated, Shri P. Janardana Iyer, Public Analyst, to be a member representing that Government on the Central Committee for Food Standards, the Central Government in exercise of the powers conferred by sub-section (1) of the said section 3, hereby directs that the said Shri P. Janardana Iyer shall be a member on the said Central Committee for Food Standards.

[No. F.14-3/59-PH.]

T. V. ANANTANARAYANAN, Under Secy.

## MINISTRY OF IRRIGATION AND POWER

### ORDER

New Delhi, the 23rd January 1960

**S.O. 327.**—In exercise of the powers conferred by sub-rule (2) of Rule 133 of the Indian Electricity Rules, 1956, the Central Government hereby directs that the provisions of—

- (i) Rule 118, proviso (a),
- (ii) Rule 119(1)(a),
- (iii) Rule 123(7)

of the said Rules shall be relaxed in the case of the use of—

- One Model 110 R.B., 3.3 K.V., Leonard electric shovel No. 22851,
- One 200 H.P., 3000/3300 volts, B.T.H. squirrel cage Induction motor, serial No. R. 226974, controlled by 200 H.P., 3000/3300 volts, B.T.H. auto-transformer starter, serial No. K. 969G71/1/3,
- One 35 K.V.A., 3 phase, 3300/440-110 volts, Johnson & Phillips transformer, serial No. 52649, controlled by 40 amps, 3000/3300 volts B.T.H., oil circuit-breaker, serial No. L116086,
- One length of .0225 sq. inch, 4 core, 3.3 K.V., pliable armoured cable, controlled by 200 amps, 3300 volts, Switchgear and Cowans Ltd., oil circuit-breaker, serial No. 62527 fitted with fit coupler,

at the quarries of Kathara Colliery of Messrs National Coal Development Corporation (P) Ltd., to the extent that (1) the portable motors of the shovel may be used at 3.3 K.V. (ii) the transformer and other associated equipment using energy at high voltage may not be fixed apparatus when installed on the portable shovel moving from place to place, and (iii) the length of the flexible cable with the transportable machine may not exceed 600 feet, and that the relaxation shall be subject to the following conditions:

- (1) The 3.3 K.V., supply to the flexible cable should be provided with earth-leakage protection.
- (2) The operators of the shovel should be duly trained and authorised.
- (3) The installation and workings inside the shovel should comply with the relevant provisions of the Indian Electricity Rules, 1956, in particular Rules 115 to 117, 123 to 125 and 130.
- (4) The excavating machine shall be worked with due care so as to avert danger arising out of any electrical defect and the insulation resistance of the high voltage circuit, including the main driving motors shall not be less than 10 megohms.
- (5) The flexible trailing cable for use with the excavating machine shall be worked with due care so as to avert any danger arising out of it,

shall be of adequate size and shall be connected to the electricity supply system and the machine by properly constructed connector boxes:

Provided that the aforesaid relaxation shall be valid for such time as the said machine is in use in the mine and that due information shall be given to the Central Government through the Electric Inspector of Mines as soon as the machine is taken out of the mine.

[No. EL-III-3(10)/59.]

N. S. VASANT,  
Officer on Special Duty.

**MINISTRY OF REHABILITATION**  
(Office of the Chief Settlement Commissioner)

New Delhi, the 23rd January 1960

**S.O. 328.**—Whereas the Central Government is of opinion that it is necessary to acquire the evacuee properties specified in the Schedule hereto annexed in the State of Bihar for a public purpose, being a purpose connected with the relief and rehabilitation of displaced persons including payment of compensation to such persons ;

Now, therefore, in exercise of the powers conferred by section 12 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (44 of 1954), it is notified that the Central Government has decided to acquire and hereby acquires, the evacuee properties specified in the Schedule hereto annexed.

**THE SCHEDULE**

Serial No.	Particulars of the evacuee property	Name of the town and locality, village in which the property is situated, Holding No., Circle No. & other Particulars	Name of evacuee with full address
1	2	3	4
I	One Khaprapose house	Village-Modipokhar Police Station Pirpaity.	Bibi Zainab daughter of Karamali Khan of Bari Medhi Pokhar Police Station, Pirapaity.
2	One tiled house & 1½ khatha of homestead land.	Village-Ghorghat Police Station Sultanganj.	Mishri Naqaf son of Moghu Naqaf of Ghorghat.
3	One khaprapose house with homestead land.	Village-Ghorghat Police Station Sultanganj.	Mir Sobdul son of Mir Juman of Ghorghat.
4	One khaprapose house with 4 kathas homestead land.	Village-Ghorghat Police Station Sultanganj.	Mir Jannu son of Late Kurman Nadaf of Ghorghat.
5	One khaprapose house with about one katha of homestead land.	Village Ghorghat Police Station Sultanganj.	Mir Faffo son of Late Mir Imam of Ghorghat.
6	One khatha of land with dilapidated house.	Village-Ghorghat Police Station Sultanganj.	Ganga Mian son of Late Kasmali Mian of Ghorghat.
7	One katcha House	Village-Ghorghat Police Station Sultanganj.	Didar Mian son of Kadmali Mian of Ghorghat.
8	One katcha house with 3 kuhas of homestead land.	Village Ghorghat Police Station Sultanganj.	Karaman Nadaf son of Late Jurab Nadaf of Ghorghat.
9	One katcha house with one katha land.	Village-Ghorghat Police Station Sultanganj.	Kabir Nadaf son of Ghingo Nadaf of Ghorghat.
10	One katcha house and about 1½ of homestead land.	Village-Ghorghat Police Station-Sultanganj.	Juman Nadaf son of Late Kasman Nadaf.
11	One kachiha dilapidated house with about 5 kathas of homestead land.	Village-Ghanfaina Police Station Sultanganj.	Rahim Mian son of Late Atte Bun Mian.

1	2	3	4
12	About 2 kathas of homestead land and 3 kathas of Bari land.	Village-Gangania Police Station Sultanganj.	Shobani Mian son of Late Ali Bux Minu of Gangania.
13	About 2 kathas of homestead land.	Village-Gangania. Police Station Sultanganj.	Sharif Mian son of Gafur Mian of Gangania.
14	One kachha Khaprapose house with about $1\frac{1}{4}$ of homestead land.	Village-Babhangama, Police Station Sahkund.	Amanat Mian of Babhangama.
15	One kacha Khaprapose house with about $1\frac{1}{4}$ of homestead land.	Village-Nagar Police Station Sahkund.	Sheikh Nazabat son of Late Bobarati, Nagar.
16	One pucca house	Bargone Police Station Sohkund	Sheikh Asharaf Hussain son of Indait Ali Choudhury of Village Borgone.
17	4 kathas of homestead land.	Bargone, Police Station Sohkund.	Sheikh Ashraf Hussain son of Indait Ali Choudhury of Village Borgone.
18	About 2 kathas of homestead land.	Bargone, Police Station Sultanganj	Mirjahamul son of Mir-mushi of Ghorghat.
19	One katcha house	Ghorghat, Police Station Sultanganj.	Bindu Mian of Ghorghat.
20	About 2 kathas of homestead land.	Ghorghat, Police Station Sultanganj.	Sarif Mian of Village Ghorghat.
21	One dilapidated house	Village Katipur, Police Station Sultanganj.	Hussaini Mian of Katipur.
22	Pucca & Khaprapose building.	Village Alamgir Police Station Sultanganj.	Nabhu Mian of Alamgirpur.
23	One khaprapose house	Village -English Chidraun, Police Station - Sultanganj.	Safait Khan of English Chidraun.
	ne kucha house	Village -English Chidraun, Police Station Sultanganj.	Jalalkhan of English Chicharaun.
25	Five kathas of homestead land.	Village-Kamalganj Police Station-Sultanganj.	Sheikh Yusif of Kamalganj.
26	Homestead land	Village-Kamalganj Police Station-Sultanganj.	Sujait Ali of Kamalganj.
27	Homestead land	Village -Kamalganj Police Station Sultanganj.	Sheikh Sahib of Kamalganj.
28	Homestead land.	Village -Kamalganj Police Station Sultanganj.	Sazad Khan son of Mazad Khan of English Chicharaun.
29	One pucca house 24 kathas of homestead land and one dilapidated house.	Village-Jumgaun & Puraini-Police Station, Mufassil.	Yusuf Qaza of Jamgaun.
30	One kacha Khaprapose house	Village-Jumgaun & Puraini-Police Station Mufassil	Wasim Mian of English Chicharaun.
31	Kacha House with 3 kathas of homestead land.	Village -English Chicharaun, Police Station, Sultanganj.	Isan Khan of English Chicharaun.
32	One khaprapose with 2 kathas of homestead land.	Village-English Chicharaun, Police Station Sultanganj.	Amanat Khan of English Chicharaun.
33	One katha of homestead land	Village-Kamarganj, Police Station-Sultanganj.	Sadir Khan of Kamarganj.
34	About two kathas of homestead land.	Village Kamarganj Police Station Sultanganj.	S. K. Kustakim of Kamarganj.
35	House and 2 kathas of land	Alamgirpur, Police Station Sultanganj.	Manir Mian of Alamgirpur.
36	Khaprapose house with 4 kathas of homestead land.	Village Kamarganj Police Station Sultanganj.	Khalil Mian of Kamarganj.
37	One kucha House	Village -Chakbir	Dr.Nasiruddin S/o Dilshab Bux of Sadruddinchak, Police Station Kotabali.
38	Paratiland about one bigha.	Village -Puraini, Police Station Mufassil.	Professor Abdul Bux Kadima s/o Professor Abdulmaziid of Puraini.

1	2	3	4
39	Kacha Khaprapose House .	Village-English Mokimpur, Police Station Sohkund.	Sadique, Khaliq Jahid & Said son of Late Nisar Ali of English Mokimpur.
40	Kacha Khaprapose House standing over 5 kathas of land and 5 mango trees.	Village -Rfaipturtola Sampur, Police Station Pirpaity.	Sadaf Mian Nophi Saudar Mian of Sampur.
41	Some homestead land & 10 kathas vi land.	Narainpur--Police Station Pirpaity.	Maula Mian son of Late Nazir Mian of Narayanpur.
42	One acre of homestead land with one khaprapose house khata No. 11, Khesra No. 178.	Jamalpur, P.S. Bihpur	Sheikh Nutti of Namalpur Police Station, Bihpur.
43	One kacha dilapidated house and 14 kathas of homestead land-Tauzi No. 295 Plot No. 265.	Narainpur, Police Station Pirpaity.	Nabhu Mian and his wife of Makimpur.
44	One house	Village Jamalpur, Police Station-Bihpur.	Nabhu Mian and his wife of Mokimpur.
45	Residential Building	Village Muradpur, Police Station Sultanganj.	Syed Sakabi Akhatar of Musakhak.
46	Kacha dilapidated house	Village Puraini, Police Station, Mufassil.	Saibur Rahman of Puraini.
47	About 6½ decimal of homestead land khata No. 5 Khesra No. 1184.	Village -Sultanganj Station.	Metab Main son of Khudo Bux of Sultanganj.
48	Kacha Khaprapose House	Village Koilikhula, Police Station Mufassil.	Khilafat Hussain of Koili Khuto.
49	One Khaprapose house.	Village Akbar Nagar, Police Station Sultanganj.	Nasralli Mian of Akbar Nagar.
50	Kacha Khaprapose House	Village Narayanpur, Police Station Pirpaity.	Rajak Mian s/o Chottan Mian of Narayanpur.
51	4 Clabs of Bamboos	Village Chakarami, Police Station Bihapur.	Mohammad Manjur son of Chamki of Chakarami.
52	Kacha House over 6 decimal of land plot No. 16, Khata No. 9.	Village Dandekhak, P. S. Mofassil.	Bibi Salimun Nissa wife of Abdul Rasid.
53	9 Decimal homestead land with dilapidated house Khata No. 87, Plot No. 73 Tauzi 47.	Village Dharampur, P. S. Sultanganj.	Aziz Nadaf alias Azah Nadaf of Dharampur.
54	Joint Kacha Khaprapose house over 5 kathas homestead land.	Pargini, Police Station Mufassil.	Hazi Mohammad Faira Jiya Uddin.
55	5 kathas of homestead land	Pargini, Police Station - Mufassil.	Hazi Mohammad Faira Jiya Uddin.
56	About 2 bighas of Belgagan land on which the house is situated.	Village Guari Chauk, Police Station Nathnagar.	Sheikh Mohaf s/o S Mogal of Gauraduki.
57	2½ kathas of land with dilapidated house.	Village-Sultanganj, Police Station.	Noor Mian son of late Janawar Ali of Sultanganj.
58	Mud Built House 4 kathas of homestead land and land about 12 kathas.	Village Medhi Pokhar, Police Station Pirpaity.	Masuk Hassain son of Abid Hussain of Medi Pokhar
59	1½ kathas homestead land	Village Chidharaun, Police Station Sultanganj.	Rajim Mian of Chicharaun.
60	Mud built house on 1 katha of land.	Village-English Chicharaun, Police Station Sultanganj.	Pachhu Khan of English Chicharaun.
61	5 decimal of homestead of Khata 45, Khesra 1172, 118.	Mauja-Mairjauj, Police, Station Banka.	Mauli Abdul Mazudkhan son of Afsazama Khan of Banka.

[No.7(12)/Policy-II/58.]

K. B. MATHUR, Under Secy.

## MINISTRY OF LABOUR AND EMPLOYMENT

*New Delhi, the 28th January 1960*

**S.O. 329.**—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Madras, in the industrial dispute between the employers in relation to the Pandyan Insurance Company Limited, Madurai and their workmen.

### BEFORE THE INDUSTRIAL TRIBUNAL, MADRAS

*Monday the fourth day of January, One thousand nine hundred and sixty*

#### PRESENT

Sri K. Bamaswami Gounder, B.A., M.L.

INDUSTRIAL DISPUTE No. 65 OF 1959

(In the matter of the dispute between the workmen and the management of Pandyan Insurance Co., Ltd., Madurai.)

#### BETWEEN :

The General Secretary, The Pandyan Insurance Employees' Union, 13-A Central Cinema Bye Lane, 66 West Tower Street, Madurai.

#### AND

The Manager, Pandyan Insurance Co., Ltd., Pandyan Building, West Vall Street, Madurai.

REFERENCE.—LR-II-11(1)/59 of the Ministry of Labour & Employment, Government of India, New Delhi, dated 16th December 1959.

ISSUE.—“Bonus for the year 1957.”

This dispute coming on for hearing this day upon perusing the reference, claim and counter statements and upon hearing the arguments of Sri K. K. Velu, for the Union and of Sri C. Doraiswami of Messrs King & Partridge on behalf of the management, the Tribunal passed the following:—

#### AWARD

This is a reference made by the Government of India for the adjudication of the question of bonus for the year 1957 between the management of the Pandyan Insurance Co. Ltd., Madurai and their employees. This company is carrying on general insurance business having its branches in several places, with its head office at Madurai. Since the year 1944, this company has been paying bonus regularly to the employees varying from 2 to 4 months' basic wages. Even for the year in question, namely 1957, the company has paid 1-1/2 months basic wages to all the employees. During that year for the first time, the management announced their proposal to adopt a basis for the grant of bonus linked to dividend, and as for the year a dividend of 12-1/2 per cent was declared, a bonus of 1-1/2 months basic wages was paid according to that scheme. But that scheme was unilateral and was not accepted by the employees. According to their contention, this company which was started in the year 1933, has during its existence of 25 years made phenomenal progress and now occupies a high rank in the insurance industry, and having regard to the profits made by the company year after year and particularly during the year in question, the employees would be entitled to claim 6 months wages as bonus if available surplus is calculated according to the Full Bench Formula. Shri Doraiswami appearing for the management conceded that if bonus should be declared on the basis of the available surplus, the employees may be entitled to get something more than what is already paid, but that what should be the actual quantum can be determined only after the available surplus is worked out.

2. But Sri Doraiswami for the management raised a preliminary objection as to the jurisdiction of this Tribunal to declare bonus to the employees of the Insurance company. It is not denied that this is a company to which the provisions of the Insurance Act IV of 1938 would apply. The relevant section of that Act is 31-A clause 1-C which runs thus:

“31A. (1) Notwithstanding anything to the contrary contained in the Indian Companies Act, 1913 (VII of 1913), or in the articles of Association of

the insurer if a company, or in any contract or agreement, no insurer shall after the expiry of one year from the commencement of the Insurance (Amendment) Act, 1950—

- (c) be directed or managed by, or employ as manager or officer or in any capacity, any person whose remuneration or any part thereof takes the form of commission or bonus in respect of the general insurance business of the insurer."

It would appear from this clause that there is a ban placed on the company from employing any person whose remuneration or part thereof takes the form of bonus or commission. In other words, that clause would interdict the payment of bonus as is now claimed. On similar provisions contained in Sec. 10 of the Banking Companies Act, the Supreme Court in (1959) II L.L.J. 205 has expressed the view that that section, prior to the amendment of 1956, prohibited the grant of industrial bonus to bank employees in as much as such is remuneration which takes the form of a share in the profits of the banking company. Section 10 of that Act provides that no banking company shall employ any person whose remuneration or part of whose remuneration takes the form of commission or a share in the profits of the company. On the interpretation of that section, two questions arose: (1) is bonus remuneration, and (2) is it a share in the profits of the company. Their Lordships answered both the questions in the affirmative. The corresponding clause in the Insurance Act expressly uses the word "bonus", and not "a share in the profits" of the company. Under the Banking Companies Act, the ban against the payment of bonus to the bank employees has been removed by the amending Act of 1956, which provides that nothing contained in the relevant clause of the Banking Companies Act shall apply to the payment of any bonus by any banking company in pursuance of a settlement or award arrived at or made under any law relating to industrial disputes; so that that proviso, when it makes reference to award or settlement arrived at or made under any law relating to industrial disputes expressly recognises the jurisdiction of the Industrial Tribunals to pass an award in regard to the bonus payable to the banking employees. It is true there is a similar proviso to the relevant clause of the Insurance Act. But it does not contain a saving provision in favour of an award or settlement arrived at or made under any law relating to industrial disputes as in the case of the Banking Companies Amendment Act of 1956. Clause (vi) of the corresponding proviso in the Insurance Act merely provides that nothing in that section shall be deemed to prohibit the payment of bonus in any year on a uniform basis to all salaried employees or any class of them by way of additional remuneration, such bonus, in the case of any employee, not exceeding in amount the equivalent of his salary for a period which in the opinion of the Central Government is reasonable having regard to the circumstances of the case. It will be seen that this proviso which lifts the ban does not recognise any jurisdiction in the Tribunal to pass an award for bonus as the corresponding proviso in the Banking Companies Amendment Act does. On the other hand, the proviso in the Insurance Act leaves it to the Central Government to fix such bonus which in their opinion is reasonable having regard to the circumstances of the case. On the language of this proviso, it seems to me that the jurisdiction to fix the quantum of bonus in regard to the employees of the Insurance Company vests in the Central Government and not in the Industrial Tribunals. It is true that it is the Central Government that has made this reference, but does not follow that the Central Government can confer on the Industrial Tribunal a jurisdiction which does not exist under the statute. The ban is lifted only in favour of the Central Government.

3. This view finds support in some of the decisions. In (1953) II L.L.J. 380, at page 392, the Industrial Tribunal, in a claim for bonus against the Empire of India Life Assurance Company Ltd., observed that having regard to the language of sub-clause (vii) of Section 31-A of the Insurance Act, the Tribunal cannot circumvent the statutory provision by taking the matter in its own hands without referring the matter to the Central Government. In (1956) I L.L.J. 149, a claim was made for bonus for the years 1952 and 1953 by the employees of Bombay Mutual Life Assurance Society. The Tribunal held that the case would fall within the ambit of clause (vii) of Section 31-A of the Insurance Act 1938, and that it was for the Central Government to decide as to what was the reasonable amount of bonus, and that the Tribunal has got no jurisdiction to decide as to what is reasonable amount of bonus.

4. Similarly, in (1958) I L.L.J. 189, where a claim for payment of bonus for the years 1954 and 1955 was made by the employees of Hercules Insurance Company Ltd., the objection was taken on behalf of the company that the amount of

bonus that can be paid to the employees of an Insurance Company has to be determined by the Central Government and the Tribunal has no jurisdiction to adjudicate on a demand for bonus. In this as well as in the (1956) I L.L.J. case referred to above, two circular letter issued by the Controller of Insurance on behalf of the Government of India were brought to the notice of the Tribunal. They were to the effect: (1) the Central Government will not consider any bonus upto two months' salary as unreasonable; (2) if any higher bonus had been paid by such an insurer in the previous year, then he may pay bonus at the same rate for the current year, if he thinks fit, without consulting the Central Government; (3) it is clearly understood that the foregoing will not apply to those cases where the dispute regarding bonus has been referred to a Tribunal for adjudication under Industrial Disputes Act, 1947. Nevertheless, the Tribunal held that it is the opinion of the Central Government that has to prevail in the matter of payment of bonus, and the Tribunal would not have jurisdiction to entertain the demand. I am also of the same opinion. The circular letters of the Controller of Insurance even with clause (3) above, would make no difference. The absence of jurisdiction in the Tribunal could not possibly be cured by those letters. They only define the attitude which the Government of India would take in the matter of bonus, and cannot create a jurisdiction in Tribunals where it does not subsist.

5. It follows that this Tribunal has no jurisdiction to deal with this reference, and the employees will have to refer to the Central Government for redress.

6. There will be an award accordingly.

(Sd.) K. RAMASWAMI GOUNDAR,  
Industrial Tribunal.

Camp: Dindigul.

[No. 11/1/59-LR-II.]

*New Delhi, the 29th January 1960.*

**S.O. 330.**—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Delhi in the industrial dispute between the employers in relation to the Punjab National Bank Ltd., New Delhi and their workman.

#### BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, DELHI

##### PRESENT:

Shri E. Krishna Murti, Central Govt. Industrial Tribunal.

31st December, 1959

I.D. No. 588 of 1959

##### BETWEEN

The employers in relation to the Punjab National Bank Ltd., New Delhi.

##### AND

Their Workman Shri M. R. Sood.

Shri M. K. Jain—for the management.

Shri Chaman Lal Bhardwaj & Shri M. R. Sood—for workman.

##### AWARD

By G.O. No. S.O. LR-II-10(22)/59 dated the 7th October, 1959, the Industrial Dispute, between the employers in relation to the Punjab National Bank, New Delhi and their workman Shri M. R. Sood has been referred to this Tribunal for adjudication under Section 10(1)(d) of the Industrial Disputes Act, 1947.

2. The term of reference is as follows:—

Whether the special allowance now granted by the Punjab National Bank Limited to Shri M. R. Sood, a workman of the Punjab National Bank Limited, Kanpur, is adequate having regard to the nature of his duties and responsibilities



and the emoluments paid to persons discharging similar duties and responsibilities in other Banks of similar status and, if not, what amount of special allowance should be granted to him?

3. The allegations in the statement of claim are, that the petitioner is a permanent employee of the Punjab National Bank, and is serving the Bank since 1946, that he is working in Gandhi Nagar Branch of the Bank at Kanpur, since 1956, that he is discharging the duties as mentioned in the statement of claim, that the said duties are those performed by a supervisor, for which an extra allowance of Rs. 50/- is to be paid, under the Sastry Award, that this special allowance of Rs. 50/- is not being paid to the workman in question, that he is entitled to recover the same from the Bank with retrospective effect, from September, 1956, in addition to the allowance which he is now drawing, and that the Bank may be directed to pay the special allowance, with retrospective effect from September, 1956, in addition to the present allowance of Rs. 25/-.

4. The contention on behalf of the Bank is, that it is true, that the workman entered the service of the Bank on 2nd October 1946, that he is working as a Teller in the Branch Office at Gandhi Nagar, Kanpur since 16th September 1956, that his duties are as those as admitted by the Bank, that the said duties performed by Shri Sood are not those of a Supervisor that he is not entitled to the special allowance of Rs. 50/-, that an amount of Rs. 25/-, that is at present being paid, is quite an adequate allowance, and that the workman is not entitled to the amount claimed.

5. The issues, that arise for determination, are:—

(1) Whether Shri M. R. Sood is discharging duties of a Supervisor, or supervisory duties, as contended by him and is entitled to claim special allowance of Rs. 50/-.

(2) Whether he is entitled to recover the said special allowance in addition to the amount of Rs. 25/-, which is at present being paid to him?

(3) To what relief, if any, is he entitled?

Issue Nos. 1 & 2.

6. This is a dispute between the employers in relation to the Punjab National Bank Limited, New Delhi, and their workmen.

7. The workman herein, Shri M. R. Sood, is a permanent employee of the Punjab National Bank, and it is admitted, that he became an employee of the Bank on 2nd October 1946. It is also admitted by the Bank, that he is working as a Teller in the Gandhi Nagar Branch of the Bank at Kanpur, since 16th September 1956. The contention on behalf of the workman and the Union representing him is, that the duties, that are discharged by Shri Sood as a Teller, are those performed by a Supervisor, that he is discharging Supervisory duties, that for discharge of such duties a special allowance of Rs. 50/- is provided under the Sastry Award, and that he is entitled to recover the same.

8. The duties, said to be performed by Shri Sood are set out in paragraph 2 of the statement of claim. If we compare the said duties with those as are set out by the Bank in paragraph 2, there can be no doubt, that they are substantially the same. The duties, that are admitted by the Bank, are as follows:—

- “(i) He makes payment of cheques upto Rs. 1000/- after verifying the signatures of the drawers subject to confirmation by the Departmental Incharge.
- (ii) Maintenance of specimen signatures cards.
- (iii) Maintenance of Teller cards.
- (iv) Posting of all debit and credit vouchers in teller cards.
- (v) Maintenance of cash account received from the Head Cashier.
- (vi) Checking and signing of the current account pass books of ledgers No. 1 and 2.
- (vii) Taking down after 2 P.M. of opening and closing balances of operated accounts on adding machine from the teller cards and their comparison with the ledger keeper with the one taken down by the latter. Thereafter writing by him of closing and opening balances on reconciliation sheets.

(viii) Attending to the enquiries of the customers in relation to his work.

(ix) Performing of other clerical duties including drafting of his departmental correspondence etc., that may be entrusted to him."

9. In their written statement the management have referred to Shri Sood as Teller Clerk. It is clear from the Bank Award, that it is not nomenclature, that is the test. It is laid down in paragraphs 332 and 333 of the Bank Award, that the duties and responsibilities of a particular employee are to be taken into account. It is laid down in paragraph 332, that "It is not possible to lay down a general rule that merely supervisory work will automatically make a man cease to be a workman. The categories of workmen known as Head Clerks, Accountant, Head Cashiers should *prima facie* be taken as workmen whenever they desire to be so treated but with this important proviso that the banks are at liberty to raise an industrial dispute about such classification wherever they feel that with reference to a particular branch and a particular office a person so designated is really entrusted with work of a directional and controlling nature and perhaps even supervision of a higher type over ordinary supervisory agencies." In the judgment of the Labour Appellate Tribunal in paragraph 205 it is stated, that the test will be the duties performed by the employee. In paragraph 167 of the Sastry Award it is observed as follows:—

"There will however be incumbents of such posts, though going under the dignified designation of accountants who are in reality only senior clerks doing higher type of clerical work involving an element of supervision over other clerks as part of their duties. In such cases where they can properly be regarded as workmen the minimum allowances which we have fixed for sub-accountants would equally apply to them." In paragraph 164 there are various categories of employees, and category No. 9 relates to Supervisors, Superintendents, sub-Accountants, Departmental-in-charges, employees incharge of treasury pay offices. In paragraph 161 it is observed that there were certain posts even in clerical grades for which an incumbent requires special qualifications or skill for the efficient discharge of his duties, and that an extra payment in such cases was necessary by way of recognition of and compensation for the special skill or responsibility.

10. The contention on behalf of the Union is, that Shri M. R. Sood has been doing duties of a Supervisor and of a Supervisory nature involving special skill and responsibility, and that, though the category of Teller is not in the list shown as Item No. 9, in paragraph 164, still he is entitled to recover Rs. 50/- by way of special allowance by reason of the duties he has been performing in the Bank. The contention on behalf of the Bank is, that he is only a Teller Clerk, that his duties are only clerical, and that he is not doing any duties of a supervisory nature or those of a supervisor.

11. On a consideration of the evidence on either side, I am of opinion, that the contention on behalf of the Union is well justified by the evidence on record. It will be seen, that the Bank has admitted, that Shri Sood makes payment of cheques upto Rs. 1000/-, after verifying the signatures of the drawers, but subject to the confirmation by the Departmental incharge. It is however clear from the evidence, that this confirmation by the Departmental incharge comes only after the payment. The evidence of Shri D. C. Gupta MWI, who is an Inspector of Branches, is, that where there is a Teller, the Teller makes payment of cheques upto Rs. 1000/-. These are later on scrutinised by the Manager and Accountant, and they confirm payment. This is a kind of double check. What is important to note is, that it is the Teller, who passes cheques upto Rs. 1,000/-, and makes payment on the strength of the same. This certainly involve special responsibility. It is only later after the payment, that the payment is confirmed by the Accountant or the Manager. In this connection it may be pertinent to note a previous award in a dispute between the Bank and certain employees. Ext. W/3, a copy of the award in question, related to about 17 employees. Nos. 1 and 2 therein were designated as Supervisors. In the Schedule attached to the award, according to the management, the duties of supervisors were among others, passing of cheques upto Rs. 250/- in case of cash payment, and upto Rs. 500/- in case of transfer. The further duties therein mentioned are that he had to sign all the vouchers of his department, that he was custodian of specimen signature slips, and that he checked weekly figures of over draft accounts. Shri S. P. Saxena, No. 10, was also shown as a Supervisor by the Bank, and among his duties was passing of cheques upto Rs. 250/- in case of cash, and upto

Rs. 500/- in case of transfer. On the facts of the present case, Shri Sood had been passing cheques upto Rs. 1000/-, and making payment thereunder. The contention on behalf of the Bank is, that in passing cheques the Teller was not doing duties of any greater skill, or responsibility, than of a Ledger Keeper. This suggestion is not entitled to weight. The evidence of Shri Gupta, MWI, is, that he cannot say the name of a single Ledger Keeper, who can pass cheques upto Rs. 1000/-. In further cross-examination Shri Gupta stated, that the duties, which are enumerated in the claim statement are those performed by any clerk, except the passing of cheques upto Rs. 1000/-. When according to the case of the Bank, passing of cheques upto Rs. 250/-, was part of the duties of a Supervisor, it is not possible to hold, that passing of cheques for an amount of Rs. 1000/- is not a part of the duties of a Supervisor. However, attention is drawn to the statement of Shri Sood, that a Supervisor checks the ledger and initials each and every item, and that he himself does not check any ledger, and does not initial any item. This does not however make any difference. We are now concerned with the higher skill and responsibility, attached to the duties of a Teller, in the matter of passing of cheques upto Rs. 1000/-. The evidence of Shri Gupta is, that whoever passes the cheques is responsible. The Ledger Clerks satisfy themselves about the cheque and it would not be paid unless the Supervisor is satisfied, that it is genuine. This is in cases where there are no Tellers. It is clear from the evidence, that the Teller, Shri Sood, has to satisfy himself, that a cheque upto Rs. 1000/- is genuine, and he is responsible for payment, because he passes the cheques and makes payment thereunder. He is discharging the duties of a Supervisor in regard to this matter. Shri Sood denies the suggestion, that all the duties, except passing of cheques upto Rs. 1000/-, mentioned by him are performed by Ledger Keepers in branches where there are no Tellers. It is his duty to see, that there is sufficient balance in the account. In branches, where there are no Tellers, the Ledger Keepers ascertain this from the ledger. The Teller however ascertains this from the card. He posts the debit and credit entries in the card. In my opinion, the passing and payment of cheques upto Rs. 1000/- is a part of a Supervisor's duties, and are performed by Shri Sood.

12. Nextly, reference has been made to maintaining of specimen signatures cards. As can be seen from the Schedule attached to Ext. W/3, one of the duties of Shri Deep Chand, who was a Supervisor, was having custody of specimen signatures slips. The evidence of Shri Gupta is, that the Supervisor or Accountant keeps the specimen signatures cards, where there is no Teller system. It is clear that this duty of keeping specimen signatures cards is part of a supervisor's duties. According to the evidence of Shri Gupta, the Teller's cards and the specimen signatures cards are kept in an almirah, the key of which is with the Supervisor or Accountant. The fact that Shri Sood has been having custody of specimen signatures cards also supports his contention.

13. Nextly the management admit the checking and signing of current account pass books of ledgers Nos. 1 and 2. According to the statement of Shri Gupta, the pass books are checked by Supervisors, where there is no Teller system, and the clerks prepare the pass books. In checking the pass books Shri Sood is really doing the duties of a Supervisor. In Ext. W/3 against the name of Shri Kailash Nath Malhotra is shown the duty of checking the ledgers in the morning, and the relative pass books. He was described as Supervisor. It is perfectly obvious that the checking of pass books is part of a Supervisor's duties. The evidence of MWI is that the pass books are written from the ledger, and that the Teller satisfies himself that the entries in his card and the Ledger tally and in token thereof he initials the pass book. The evidence really shows that Shri Sood is doing a Supervisor's duties.

14. Again, according to the evidence of Shri Gupta the reconciliation sheets are prepared by clerks, and are checked by the Supervisors. One of the duties of Shri Sood, according to the management, is taking down after 2 P.M. of opening and closing balances of operated accounts on adding machine from the Teller's cards and their comparison with the Ledger Keeper with the one taken down by the latter, and thereafter writing by him of closing and opening balances of reconciliation sheets. This is a round about method of describing that Shri Sood checks the reconciliation sheets. The above duty is really nothing, but the checking of the daily balance-sheets, which are checked by a Supervisor, where there is no Teller. In doing this duty also Shri Sood is also discharging a Supervisor's duty.

15. Again, according to the evidence of Shri Gupta, the Supervisor in other offices checks the balances of the Savings accounts. The evidence of Shri Sood is, that he is Savings Fund Teller. Shri Goswami is Savings Fund Supervisor. Shri Sood's further evidence is, that clerks of the Savings Fund practically work under him. There are three clerks, who prepare pass books, and he checks their work. The evidence of Shri Gupta is, that a Supervisor or any other Officer checks the balances of the Savings Accounts. Under a Supervisor there are 3 to 5 clerks. This checking of the Savings Fund accounts is also a Supervisor's duty.

16. Nextly the evidence of the workman is, that he has to record all credits and deposits, maintain accounts of cash handled. He has also to attend to customers' enquiries. He maintains standing instructions, and execution register. These duties are not performed by a clerk, but only by a Supervisor in the Punjab National Bank, and also in the other banks lower in status than the Punjab National Bank. It is admitted by the management, that a Teller attends to enquiries of customers, and that his duties also include drafting of departmental correspondence, that may be entrusted to him.

17. Again, one of the duties of Shri Sood is posting of debit and credit vouchers in the Teller's cards. According to the evidence of Shri Gupta, the duties of Tellers and Ledger Keepers are practically the same, and a Teller has nothing to do with the posting of credit entries. But it is admitted in paragraph 2 subparagraph (4), that posting of all debit and credit vouchers in the Teller's cards is a part of the Teller's duties.

18. The evidence of Shri Sood is that there are ten statement ledgers. He has to sign them in token of his having checked them. He also checks the balance sheets daily. Upto Rs. 1000/- he releases debit vouchers from the transfer Register. There can be no doubt that these duties are of higher skill and responsibility and are those performed by a Supervisor.

19. An examination of the facts reveals, that the duties performed by Shri Sood, as established on the evidence, are those of a Supervisor and of a Supervisory nature, involving higher skill and responsibility. He is discharging the duties of a Supervisor. It is note-worthy, that in the prior award the objection was taken by the Bank, that, because a person was passing cheques upto Rs. 250/-, and of higher amounts, he was not a "workman", but was a Supervisor.

20. Again, Ext. M/1 is a circular dated 9th August 1954, setting out the duties of a Teller. At page 2 the following occurs:—

*"Teller.—A Teller shall be an officer not below the rank of a Supervisor, who will be required to attend to the customers at the Counter and make payment of the cheques upto Rs. 500/-. He will also perform the following duties:—*

1. To maintain Teller's Cards according to procedure set forthwith.
2. He is the first man to record all debits and credits in the Teller's card in order to ascertain correct balance at the time of making each payment in any account maintained by him.
3. To maintain specimen signatures.
4. To attend to Depositors enquiries.
5. To maintain account of Cash handled by him.
6. To attend to other allied duties."

When a Teller was to be an officer not below the rank of a Supervisor, and was to attend to customers at the counter and make payment of cheques upto Rs. 500/-, it is idle to contend that Shri Sood is not discharging the duties of a Supervisor. The Bank realised that the Teller's duties are important enough to impose a condition, that they must be performed by a person not less than the rank of a Supervisor. However, by a later communication, Ext. M/2, dated 15th August 1954, it was stated, that the Teller need not be an Officer of the rank of a Supervisor. It was however stipulated, that senior clerks, if Matriculates, and having seven years service, would be eligible to work as Tellers. The contention on behalf of the workman is, that this later circular, Ext. M/2, was resorted to in order to deprive the Tellers of their allowance for performing supervisory duties. What is important to note is, that even after the circular Ext. M/2, there has been no change in the Teller's duties. According to the evidence of Shri Gupta,

there has been no change in the duties of a Teller, effected by Ext. M/2. His further evidence is, that, if Ext. M/2, was not there, the other circular would have been there. When according to the evidence of Shri Gupta, there has been no change in the duties of Tellers even after Ext. M/2 and if the duties, as enumerated in Ext. M/1, are those as could be performed by a person not below the rank of a Supervisor as contemplated in Ext. M/1, I fail to see how it can be held, that the said duties are not supervisory duties when performed by a Teller. I find, on a consideration of the entire evidence, that the duties performed by Shri Sood are those performed by a Supervisor and are of a Supervisory nature, that he is doing work, involving higher skill and responsibility than those performed by a mere clerk and that he is performing duties like those performed by persons in the category of Supervisors in Item No. 9 of paragraph 164 of the Sastry Award.

21. Shri Sood is entitled to recover the amount of Rs. 50/- as special allowance. There are no reasons for depriving him of the said allowance from the time he commenced performing them as a Teller, i.e. from 16th September 1956. He is entitled to draw the amount of Rs. 50/- as special allowance from 16th September 1956. I find accordingly as above on those issues.

Issue No. 3.

22. The question next is, whether he is entitled to draw the special allowance of Rs. 50/- in addition to the amount of Rs. 25/- which he is at present drawing. The evidence of Shri Sood is, that he is being paid Rs. 10/- as Adding Machine Allowance, and Rs. 15/- as Cash Risk Allowance. These have nothing to do with the allowance to be paid for performing the duties of a Supervisor and of a Supervisory nature. He is not getting the pay fixed for Supervisors. Shri Sood is entitled to recover the amount of Rs. 50/-, per month in addition to the amount of Rs. 25/-, which is being received by him at present as Adding Machine and Cash Risk Allowances. There is no force in the argument on behalf of the management that, even at the worst, Shri Sood is entitled to recover only Rs. 25/- more in addition to the amount of Rs. 25/-, which he is at present receiving. He is entitled to recover Rs. 50/-, per month in addition to the amount of Rs. 25/-, which is being paid to him. I find accordingly.

23. In the result, an award is passed, that the Punjab National Bank Limited shall pay Shri M. R. Sood special allowance of Rs. 50/- per month, with effect from 16th September 1956, and this will be in addition to the amount of Rs. 25/-, which he is drawing as Adding Machine Allowance and Cash Risk Allowance. There will be no order as to costs.

(Thirteen pages)

The 31st December, 1959.

E. KRISHNA MURTI,

Central Govt. Industrial Tribunal, Delhi.

[No. 10(22)/59-LR-II.]

**S.O. 331.**—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Delhi in the industrial dispute between the employers in relation to the Punjab National Bank Ltd., and their workmen.

**BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, DELHI.**

**PRESENT**

Shri E. Krishna Murti, Central Govt. Industrial Tribunal.

Dated the 28th December 1959

I.D. No. 134 of 1958

**BETWEEN**

The employers in relation to the Punjab National Bank Ltd.

**AND**

Their workmen.

1. For the All India Bank Employees Association—H. L. Parvana.
2. For the All India Punjab National Bank Employees Federation—P. L. Syal
3. For U.P. Bank Employees Union—J. D. Misra, J. N. Mohrotra.

4. For the Punjab National Bank Employees Union Bombay—B. B. Desai.
5. For the Punjab National Bank Sharamik Union, Calcutta—A. K. Banerji.
6. Shri M. C. Vashistha in person from Delhi.
7. Shri P. D. Misra in person from Kanpur.
8. For the Punjab National Bank Employees Union, Delhi—P. L. Syal.

*For the management*

1. Mr. A. S. Puri.
2. Mr. O. P. Gupta.
3. Mr. M. K. Jain.

### AWARD

By G.O. No. S.R.O. LR/10(21)/56 dated the 21st March, 1958 the industrial dispute, between the employers in relation to the Punjab National Bank, Ltd. and their workmen has been referred to this Tribunal for adjudication under Section 10(1)(d) of the Industrial Disputes Act, 1947.

2. The term of reference is as follows:—

Absorption of Bharat Bank employees in the Punjab National Bank Limited and their service conditions.

3. It is alleged in the statement of claim filed by the All India Punjab National Bank Employees Federation, that the Bharat Bank Ltd., came into existence in 1942, that there was an enquiry held by the Reserve Bank of India, that a scheme was adopted, by which all the entire depositors' money in Bharat Bank Ltd. was handed-over to the Punjab National Bank, with the share capital and other assets and liabilities, that the Punjab National Bank started taking-over the assets of the Bharat Bank, that there was a merger of the Bharat Bank with the Punjab National Bank, that, after this merger, the Punjab National Bank, resorted to pick and choose policy with regard to the staff of the Bharat Bank, with the object of reducing the strength of the Federation and its component unions, that 2500 employees of the Bharat Bank were mercilessly rendered unemployed by the said merger, that the Punjab National Bank took into its employ only those employees of the Bharat Bank, who were considered to be the favourites, loyalists and the puppets of the management, that the Punjab National Bank resorted to unfair Labour practice, that the merger of the Bharat Bank on 10th March 1951 with the Punjab National Bank is against the principles of all justice, that the Punjab National Bank was legally and morally bound to absorb the entire staff of the Bharat Bank, that however only a few employees were taken, that these also were taken only after resignation letters had been taken from them to the effect, that they had resigned from their service from the Bharat Bank, that such employees were taken as fresh hands, that the pick and choose policy was adopted by the Punjab National Bank for denying a large majority of the Bharat Bank employees their rights of seniority, security of service, leave, provident fund, gratuity, adjustment of scales of pay, including retrenchment relief, that there were protests against the above action by several Unions, that a notice of strike on 2nd April 1951 was also given, that there were strikes in certain centres, and that the Punjab National Bank should be directed to absorb all the persons affected with the benefits of continuous service in the Punjab National Bank Ltd.

4. The contention on behalf of the Punjab National Bank is, that it is not true, that the said bank took-over all the business and the assets of the Bharat Bank Ltd., that it took-over only certain specified assets and liabilities of the Bharat Bank under an agreement dated 10th March 1951, that, according to clause 20 of this agreement the Punjab National Bank is under no obligation to take into its service any of the employees of the Bharat Bank, that the Bharat Bank Ltd., now known as Bharat Nidhi, still continues to be an independent company incorporated under the Indian Companies Act, that further the Punjab National Bank did employ about 700 persons, who were previously in the service of the Bharat Bank, that the Punjab National Bank was in no way concerned with the employment of persons, discharged by the Bharat Bank, or with any claim, that they might have had against that Bank, that the Punjab National Bank had throughout been very generous towards its employees, that the insinuations, made against the Bank, are incorrect, that the agreement of 10th March

1951 was entered into with a view to avert financial crisis in India and restore public confidence in Indian Banking as a whole, that it is not true, that there was a merger of the Bharat Bank with the Punjab National Bank, that the latter Bank was under no obligation to take any employees of the Bharat Bank, though it selected such persons as were available for immediate service, and were considered fit, that the Punjab National Bank was not in any manner bound to absorb the entire staff of the Bharat Bank, that it is not true, that there was any unfair labour practice, that the award of the All India Industrial Tribunal (Bank Disputes) dated 31st July 1950 has no application to the facts of the case, that the recruitment of the Bharat Bank staff was made considering efficiency etc., that all allegations in the statement of claim about the Punjab National Bank, pursuing a policy of unfair labour practice, are untrue, that the claim put forward by the Federation is untenable, that, in any case, there were no vacancies in the Punjab National Bank, that the question of absorption does not arise, that meeting the demands of the workmen would have up-set all the existing arrangements and business of the Bank, that the demand made by the Federation, regarding employment of the entire staff of the Bharat Bank does not fall within the scope of the reference made by the Central Government, that the demands, put forward, do not constitute an industrial dispute between the Bank and the Federation, that the Federation has no *locus standi* to put forward the claim for absorption of the ex-employees of the Bharat Bank, that the ex-employees, not having been employees of the Punjab National Bank, are not and cannot be members of the All India Punjab National Bank Employees Federation, that for this reason also the demand of the Federation is untenable, and that the Punjab National Bank is in no manner liable, as contended on behalf of the Federation.

5. The issues, that arise for determination, are:—

- (1) What is the scope of the reference, and whether the demand, regarding employment by the Punjab National Bank of the entire staff of the Bharat Bank Ltd. falls within the scope of the reference?
- (2) Whether there is an industrial dispute?
- (3) Whether the All India Punjab National Bank Employees Federation has *locus standi* to put forward the claim for absorption of the ex-employees of the Bharat Bank Ltd.?
- (4) Whether there was a merger of the Bharat Bank Ltd. with the Punjab National Bank on 10th March 1951?
- (5) Whether the Punjab National Bank was legally bound to absorb and employ the entire staff of the Bharat Bank Ltd., as alleged in the statement of claim?
- (6) Whether the Punjab National Bank adopted "a pick and choose policy" in the employment of the staff of the Bharat Bank Ltd.?
- (7) Whether the employees, who were taken into service of the Punjab National Bank, are entitled to full benefit of continuity of service, and all benefits flowing therefrom, as claimed, and, if so, with what adjustment?
- (8) To what relief, if any, are the workmen entitled against the Punjab National Bank?

Issues Nos. 4, 5 and 6.

6. This is a dispute between the employers of the Punjab National Bank Limited and their workmen, and it raises the question of the absorption of the Bharat Bank Ltd. employees in the Punjab National Bank Ltd., and their service conditions.

7. The Bharat Bank Ltd., was established in 1942, and Ext. M/10 contains the Memorandum and Articles of Association. The balance-sheets relating to the said Bank from 1943 to 31st December 1952 are Exts. W/1-9.

8. The Punjab National Bank Ltd. was incorporated in 1895. Ext. W/51 is the Memorandum & Articles of Association of the said Bank. Exts. W/43-50 are the balance-sheets of the Bank for the years, 1946-1953, and the latest balance-sheets of the Bank for the year 1958 is Ext. W/77.

9. In this proceeding the question arises about the legal effect of Ext./W24. the agreement between the Punjab National Bank and the Bharat Bank. It is necessary to deal with the events that led up to Ext. W/24 and which form a

background to the transaction. On behalf of the Federation, Shri Parwana, has relied upon Ext. W/238, which is a copy of a communication addressed to the Hon'ble Finance Minister, Government of India, dated 14th February 1951. According to the allegations therein, the Bharat Bank was floated with an authorised capital of 20 crores, and about 300 Branches of the Bank came into existence, within a short period of two years. Subsequently, the Bank was forced to reduce its authorised capital from 20 crores to 8 crores, and out of this about 4 crores was subscribed capital and 2 crores paid up capital. Out of the 300 Branches that were opened in such a short time, some of them had to be closed down, and finally the number of Branches came down to 135.

10. According to the evidence of WWI, Shri Shiv Lal Varma, who was Chief Accountant of the Bharat Bank Ltd., at the period with which we are now concerned, at the time of survey made in 1950, it was difficult to carry on the banking business of the said Bank as a separate unit. This was the impression, that he gathered after inspection of the Bharat Bank by the Reserve Bank Authorities, WW3, Shri Ram Sahai Bahal was the Manager of the Head Office of the Bharat Bank from its inception till February, 1951, and he was also Adviser to Bharat Bank Ltd. His evidence is, that to start with, the Bharat Bank had a capital of about 20 crores, but this was subsequently reduced to 8 crores, and this reduction was made according to Banking Rules. The Bharat Bank had at one time 300 Branches, and a reserve of Rs. 40,50,000/-. The Branches were however closed on account of their being uneconomic. He made representations to Shri Shanti Prasad Jain, who was connected with the Bharat Bank, that, with a little change in policy, the Bank could function properly, and could be run on profit basis. The Bharat Bank was showing loss for about 2 years, before the transfer of assets and liabilities. Certain posts were retrenched, and there was a voluntary cut of 10% in salaries of senior officers. The working of 1950 showed a loss.

11. WW13, Lala Yodh Raj, was the General Manager of the Punjab National Bank at the time of transfer of assets and liabilities by the Bharat Bank to the Punjab National Bank. According to this witness, Shri R. K. Dalmia had some say in the affairs of the Punjab National Bank in 1951. In 1947 the Dalmia Jain concern or concerns had bought 13,700 shares of Rs. 100/- each paid up, in the Punjab National Bank, and after this purchase a lot of shares of the Punjab National Bank came into the possession of Shri R. K. Dalmia, or the Dalmia Jain concerns. There was a rush on the Bank by the public after 1949. The reputation of the Bank had suffered due to partition of the country. The Union of employees was giving the public to understand, that Dalmia Jain concerns had controlling shares in the Bank. In 1951 those, who were virtually controllers of the Bharat Bank had a say in the affairs of the Punjab National Bank, although they did not control the Punjab National Bank. The same controllers of the Bharat Bank are now running the Punjab National Bank. After the rush of 1949 a large number of shares in the Punjab National Bank were purchased by the nominees of Dalmia concerns or Shri R. K. Dalmia, but the transfers were not recognised and they were rejected. This witness says, that he had no share in the Bharat Bank, and that he had nothing to do except to bring about fusion with the Punjab National Bank. Lala Yodh Raj was examined also on behalf of the management as MW7. In his evidence MW7 has ventured to show the manner in which the public lost confidence for a time in the Punjab National Bank. According to his evidence, Shri R. K. Dalmia, soon after acquisition of shares in the Punjab National Bank through some concerns of his group, by purchase in the open market, directed, that large advances be made to the concerns of the Dalmia Jain group. This resulted in under-mining the confidence of the public, in the safety of the Bank. In view of the precarious position of the Punjab National Bank, Shri R. K. Dalmia accepted the suggestion of MW7, and sold back the shares to the National Investment Trust the parties from whom he bought them without any condition. By way of explanation of certain statements made by him in an affidavit, which he gave in connection with a proceeding in the High Court, Lala Yodh Raj stated, that Shri R. K. Dalmia did not own the controlling shares in the Punjab National Bank in his own personal name, that the Dalmia Jain group was a partnership of three or more persons, that Shri R. K. Dalmia was one of the partners, and that the Group was interested in Dalmia Cement and Paper Mart Ltd., which had bought shares of the Punjab National Bank of the paid up value of Rs 13,70,000/-. Shri R. K. Dalmia did not own any shares in his own personal name, according to the capital ledger of the Punjab National Bank. In cross-examination Lala Yodh Raj stated, that Shri R. K. Dalmia obtained certain loans for large amounts, one being for



1½ crores for the Bharat Bank from the Punjab National Bank at a nominal rate of interest, namely, 1 or 2 percent, and that further advances were made to certain persons, in which Shri Dalmia was interested. Lala Yodh Raj stated, that, on account of the advances, the confidence of the public in the Punjab National Bank was shaken to some extent. The Bank however got the account adjusted and the Bank secured itself by withdrawing substantial accommodation to Dalmia concerns. This restored the confidence of the public. When the run of depositors on the Punjab National Bank was over, Shri Dalmia was anxious, that Bharat Bank should be merged with the Punjab National Bank. This was done as a measure of rationalisation of running the two concerns. The transfer of business from the Bharat Bank to the Punjab National Bank was such, that the profitable banking business was transferred to the Punjab National Bank. The above evidence of Lala Yodh Raj and the other witnesses gives the back ground to the scheme which resulted in the transfer of the banking business of the Bharat Bank to the Punjab National Bank in March 1951.

12. I may next refer to the evidence of Shri Shriyans Prasad Jain, who was the Chairman of the Board of Directors of the Bharat Bank in March, 1951. According to him, the Bharat Bank was running continuously at a loss and, in spite of economies effected, the Board of Directors came to the conclusion, that it could not run as an economic unit. He discussed the matter with the Reserve Bank Authorities, and they gave advice, that a suitable scheme should be formulated to safeguard the interests of depositors. Negotiations were carried on with the Punjab National Bank, and finally a formula was reached, on the basis of which the agreement dated 10th March 1951 (Ext. W/24) was reached.

13. A copy of the note, put up by Shri S. L. Varma, Chief Accountant, Bharat Bank, to the Chairman, Board of Directors, on 4th January 1951 is Ext. W/90, reporting, that there was a loss of about Rs. 10,00,000/- in the year 1950, and that it was necessary to take up far reaching steps to protect the interests of the share-holders after making payment of full assets of the depositors. Ext. W/52 and 53 show that a resolution was adopted by the Board of Directors on approving the scheme of assumption, by the Punjab National Bank, of the liability to pay to their depositors against transfer to them of cash, Government securities, investments, safes fixtures, furniture, stationery, bank properties, reliable loans, and such other assets, as were agreed upon.

14. I shall refer next to certain documents, that have been relied upon in this connection. Reference may be made to Ext. W/60, which is a copy of a letter addressed to the Deputy Chief Officer, Reserve Bank, Department of Bank Operations, by Lala Yodh Raj, dated 16th February 1951. It is mentioned therein, that it had been mutually agreed between the Punjab National Bank and the Bharat Bank Ltd., that the former would assume responsibility of paying the depositors of the latter as on 19th January 1951, in consideration whereof the Bharat Bank would transfer their assets, consisting of cash, Government securities, reliable loans, etc., of equivalent value. Any over-payments in value would be taken into account, and adjusted between the parties. The value of the selected assets, transferred to the Punjab National Bank, was less than the amount of liabilities assumed. The excess was to be treated as a loan by the Punjab National Bank to the Bharat Bank, and secured by a deed of charge over the rest of the assets of the Bharat Bank to be executed simultaneously with the agreement. It is further mentioned therein, that as a consequence the Branches of the Bharat Bank would be taken-over by the Punjab National Bank, and that most of them would be merged with the existing offices of the Punjab National Bank at those stations. The Punjab National Bank also requested permission to carry on in their own name the business of certain Branches of the Bharat Bank, and the list of 61 places and Branches was attached. Ext. W/61 has been produced as a copy of a letter, that was issued by the Reserve Bank of India, to the General Manager, Punjab National Bank Ltd., according to the necessary permission and licence. The Reserve Bank noted that in effect the procedure would merely result in continuance of the offices of Bharat Bank but in the name of the Punjab National Bank. It was further mentioned, that this licence had been granted as a very special measure, as it was in the interests of the public, and both the Institutions to effect and complete the transfer, with as much speed as possible. Then followed certain conditions, on which the licence was granted. The Punjab National Bank was also authorised to open certain new offices at certain other places, according to the communication dated 21st February 1951.

15. There was an attempt on behalf of the workmen to secure the production of certain documents from the Reserve Bank, relating to transfer of assets and liabilities by the Bharat Bank to the Punjab National Bank. There was an

order made by the then Tribunal, directing the Reserve Bank to produce the documents in question, but subsequently this order was reversed by the Punjab High Court, as is clear from the decision in Reserve Bank of India Vs. Central Government Industrial Tribunal, Delhi (XV F. J. R. 297). The plea of privilege, raised on behalf of the Bank, was up-held.

16. Apparently, the concerned workmen were not happy over the proposed transfer of the banking business of the Bharat Bank to the Punjab National Bank, and various communications were addressed on their behalf. Exts. W/166 and 167 dated 3rd March 1951 are addressed to the Members of Parliament. Exts. W/235-238 are copies of representations made to the Hon'ble Finance Minister. In Ext. W/238 dated 14th February 1951 and other communications the workmen prayed, that not a single employee of the Bharat Bank should be retrenched, discharged, or dismissed, and that, if it was finally merged or amalgamated with or affiliated to any other bank, all the existing staff, including those retrenched, should be absorbed in the bank, with which the bank was to be so merged, affiliated, or amalgamated.

17. Nextly, reference may be made to Ext. W/247, which is a copy of an order of the High Court of Punjab dated 9th March 1951 at Simla, in a petition under Sections 24 and 151 of the Code of Civil Procedure. Therefrom it can be gathered, that a suit had been filed in the Court of a Subordinate Judge at Delhi by Shri Kirpa Ram, Shri Shriyans Prasad Jain, in his evidence deposed, that the said suit was transferred by the High Court at Simla to its own file. It was alleged in the plaint in that suit, that in order to get better control of the Punjab National Bank, and in furtherance thereof, Shri Ram Kishan, Dalmia had planned to get transferred to the Punjab National Bank all such assets of defendant No. 6 therein (i.e. the Bharat Bank Ltd.), which were really good and more or less in a liquid form, at far below their real value, together with the entire banking business of the Bharat Bank, leaving with the said Bharat Bank only such assets as were bad and doubtful, or at any rate difficult to realise. It was further alleged, that the directors of the Bharat Bank had voluntarily handed-over the management of the Bharat Bank to the nominees of the Punjab National Bank. An injunction was prayed for against the putting through of any such scheme. An affidavit was filed by Shri Ram Nath Goenka, M.P., a Director of the Bharat Bank, that the intending scheme of transfer of certain assets and liabilities had been communicated to the Reserve Bank by the Bharat Bank, and that the Reserve Bank of India had given tacit approval to the same, and that was the only scheme by which the interests and capital of share-holders and depositors could be protected. There was an application on 24th February 1951, praying, that the two Banks be allowed to give immediate effect to the scheme. In the judgment of the High Court there is reference to an affidavit filed by Lala Yodh Raj, and copies thereof are Exts. M/18 and 19. Ext. M/17 is a copy of another affidavit dated 16th April 1951 filed by Lala Yodh Raj in the High Court. It is observed by the High Court at page 13 as follows:—

"It is therefore not proved to my satisfaction, that Shri Ram Kishan Dalmia has as a matter of fact, got control of the Punjab National Bank Ltd. by getting by purchase a majority of its shares transferred in his name, or in the names of his friends and relations, or his nominees, and has lent a colour to the present arrangement, which is continuing, and that Mr. Yodh Raj and the other present Directors of the Punjab National Bank are mere "Benamidars for Seth Ram Kishan Dalmia" At page 15 it is stated as follows:—

"On the other hand, I have the affidavit of Shri Goenka, M.P., that the object of the intended arrangement is to save the depositors of Bharat Bank Ltd. from certain liquidation. There is no reason why Shri Goenka's statement on this point should not be accepted. None has ever been suggested beyond the vague assertion that the bank is solvent. The rush at the bank and the withdrawals have not even been denied." It was found, that the intending scheme was not *ultra vires* of the Companies Act and was not illegal, that it was not shown to be a fraudulent act, and that the intended scheme should be allowed to go through. The injunction, that had been granted, was discharged. There were directions, that the scheme should be sent to the Reserve Bank for such action as would be necessary under Section 36(1) of the Banking Companies Act. Page 9 of the judgment shows that the assets of the Bharat

Bank amounted to 12,65,96,000/- consisting of cash, G.I. notes, investments, Loans I.B.P.S. Banking properties, stationery, safes, furniture and fittings.

18. The above evidence establishes the circumstances under which the agreement, Ext. W/24 (same as Ext. W/248), was entered into between the two banks dated 10th March 1951. The Bharat Bank Ltd. was termed the transferor, and the Punjab National Bank Ltd., the transferee. It is stated in the agreement that the transferor had agreed to transfer to the transferee and the transferee had agreed to take-over, certain assets and liabilities of the transferor on the terms mentioned therein. The transferee was to take-over liabilities amounting to Rs. 10,35,19,147/15/- as on 19th January 1951. Any change in the said amount of liability was to be taken into account and adjusted. The transferee agreed and undertook to pay the debts and liabilities of the transferor in respect of the liabilities taken-over. Under Clause 6 the transferor was also to transfer to the transferee Government securities, cash in hand, and with the bankers, including the properties, and other accounts with the Reserve Bank of India, balances, and securities, etc. of the aggregate value of Rs. 6,00,78,584/7/-. The transferor was to transfer and the transferee was to take-over loans, and outstandings due and owing to the transferor, aggregating to Rs. 3,35,32,418/9/-, as on 19th January 1951. In paragraph 7 it is provided, that, as the value of the assets to be transferred fall short of the agreed amount of the liabilities, which the transferee was undertaking to pay off as specified, by a sum of Rs. 84,70,699/3/9, the said sum was to be advanced by the transferee to the transferor, and debited to the account of the transferor. In paragraph 8 it is stated, that as security for the aforesaid amount, the transferor was to execute a mortgage deed, creating a mortgage by way of continuing security over the transferor's assets mentioned in Schedule E. Paragraph 16 states, that the transferor should deliver possession of such of the premises in occupation of the transferor, as may be required by the transferee. Paragraph 19 provides, that the transferor should hand-over its relevant and old and current books of account, files, cheque books, etc. to the transferee. By paragraph 21 the transferee was to take-over the safes, fixtures, furniture, stationery and library, of the transferor at its various branches, and the Head Office at the book value thereof, amounting to Rs. 14,37,445/-, and the transferor was to get credit for the same by way of adjustment of account. The transferor was to hand-over in favour of the transferee all bills in hand, foreign and inland bills of exchange, promissory notes, and other negotiable instruments, and deliver the same to the transferee.

19. In paragraph 7 of Ext. W/24 there is reference to a deed of mortgage. A mortgage-deed was executed by the Bharat Bank in favour of the Punjab National Bank, and a copy of the mortgage-deed is Ext. W/17, dated 10th March 1951. It is accompanied by various schedules, containing the properties that were given as mortgage security.

20. There was a notice about a general meeting of the share-holders of the Bharat Bank for approval of the agreement executed on 10th March 1951, i.e., Ext. W/91. Clause 2 provides that the company do continue and carry on such business for one or the other of its objects as mentioned in the Memorandum of Association of the Company, as may be decided upon by the Board of Directors from time to time. Ext. W/92 is a copy of a circular issued by the Bharat Bank to its share-holders. It is mentioned therein, that, under the agreement, the Bharat Bank Ltd. was to transfer all its liabilities to depositors and creditors in India to the Punjab National Bank Ltd., and, in consideration was to part with certain of its assets of equivalent value, consisting of Government securities, loans, etc. The Punjab National Bank Ltd. was to discharge the said liabilities and continue such of the branches it thought necessary. The depositors were to transfer their accounts to the Punjab National Bank Ltd., but such of those, as did not desire to do so were to be paid in full. It is stated then as follows:—

"The continuity of the business will be preserved in the best interest of the economic life of the country, and with the least inconvenience or loss to the depositors." At page 3 in paragraph (c) it is stated as follows:—

"The residue assets of the Bharat Bank Ltd., which are not taken-over by the Punjab National Bank Ltd., will be realised in due course, and the company will continue its business on a restricted scale for one or the other objects mentioned in the Memorandum of Association of the company, as may be decided

upon by the Board of Directors from time to time." Then the following clause occurs:—

"Thus your Bank after completing these arrangements will carry on its activities in other spheres as may be decided upon. Your Directors hope that with this rationalisation they will be able to have in future better profits for the Company." Lastly, it is stated that the said scheme would protect the interests of the depositors, share-holders, and even of employees.

21. Notice was given by Ext. W/52 that an Extraordinary General Meeting of the share-holders of the Punjab National Bank Ltd. would be held on the 14th day of April 1951. This meeting was convened for approval of the agreement dated 10th March 1951. Ext. W/53 is a copy of the resolution, that was passed at the meeting held on 14th April 1951, and therein it is mentioned that the scheme of assumption of certain liabilities and assets of the Bharat Bank Ltd., by the Punjab National Bank Ltd., on the terms and conditions contained in the agreement between the two Banks executed on 10th March 1951, was approved, and that the action of the Directors was confirmed. There is also mention therein that the Chairman, Lala Yodh Raj, explained the circumstances, that led to taking-over of certain liabilities and assets of the Bharat Bank Ltd. by the Punjab National Bank Ltd.

22. Reference may next be made to Ext. W/57, which is a copy of the Head Office circular of the Punjab National Bank Ltd. dated 26th February 1951. Thereunder, the Punjab National Bank Ltd. referred to the agreement, under which they had to assume responsibility of paying the depositors of the Bharat Bank Ltd. against transfer of equivalent amount of assets in the shape of cash, G.P. Notes, and loans. Then follow certain instructions regarding the taking-over of the assets and liabilities. With reference to staff, the circular is to the effect, that the Manager was authorised to take such staff of the Bharat Bank Ltd. as was needed due to the additional work. He was to select deserving, loyal and efficient hands, and take them in the permanent service of the Bank. All new entrants were entitled to a minimum starting salary according to the award. Their total emoluments were not to be less than what they had been drawing from the Bharat Bank Ltd. Then follow instructions as to the replacement of the sign-board of the Bharat Bank Ltd. by that of the Punjab National Bank Ltd., and the carrying on of the business in the premises of the Bharat Bank Ltd., if such was more desirable. At page 4 is the following paragraph:

"This circular applies to those Branches and Pay Offices, where Branch or Pay Office of the Bharat Bank Ltd. is to be merged in our Branch. A list showing the names of Branches and Sub Offices of the Bharat Bank Ltd., and the Branches and Pay Offices, in which they are to be merged, along with a list of Branches of the Bharat Bank Ltd. to be retained by us as our offices, is enclosed for ready reference." The taking-over was to be completed with the utmost expedition and tact. This was accompanied by specimen copies of letters to be issued to depositors. It is mentioned therein, that, according to the agreement between the two Banks, the responsibility of paying to the depositors of the Bharat Bank Ltd. had been assumed by the Punjab National Bank, and that the depositors should go to the Punjab National Bank, and have their accounts opened in that Bank. Then there are other forms that were to be issued to the creditors, and also specimens of vouchers to be adopted. There is a list of Branches and Sub Pay Offices of the Bharat Bank Ltd. to be merged in the Offices and Sub Pay Offices of the Punjab National Bank Ltd. Ext. W/42 (same as Ext. W/69) is a copy of an announcement made by the managements of both the Banks to the effect, that under an agreement between them, the Punjab National Bank had assumed responsibility of paying the Indian depositors of the Bharat Bank Ltd., against transfer to it of equivalent assets comprising of cash, G.P. Notes, and certain loans, that 59 Branches of the Bharat Bank Ltd. mentioned in the announcement, would henceforth function as Branches of the Punjab National Bank Ltd., and that the rest of the Branches were being merged with the local offices of the Punjab National Bank Ltd. There is a further statement, that about 700 employees of the Bharat Bank Ltd. were joining the service of the Punjab National Bank Ltd., to ensure continuity of satisfactory service to depositors, borrowers and other constituents. Ext. W/69 contains a list of 59 Offices of the Bharat Bank Ltd., which were retained by the Punjab National Bank Ltd. at the time of taking-over. Exts. W/58 and 59 are other circulars of the Head Office of the Punjab National Bank in the matter of taking-over,

Exts. W/29-40 are further circulars, that were issued by the Head Office of the Punjab National Bank Ltd. to the members of its staff, regarding the taking-over, containing specific instructions regarding various matters. Ext. W/94 is a copy of an office order issued by Shri H. L. Goswami, Manager of the Bharat Bank Ltd., dated 26th February 1951, Lyons Range, Calcutta in consequence of the contemplated merger of the Bharat Bank with the Punjab National Bank.

22A. The contention on behalf of the workmen is, that, as a result of the above-mentioned agreement, there was a complete transfer of the business of the Bharat Bank Ltd. to the Punjab National Bank Ltd. that in fact Bharat Bank Ltd. merged with the Punjab National Bank Ltd., and became amalgamated with it, that the Punjab National Bank Ltd. is the successor-in-interest and business of the Bharat Bank Ltd., and that, in these various circumstances, the Punjab National Bank Ltd., was legally bound to take into service all the workmen of the Bharat Bank Ltd. without exception. That certain workmen of the Bharat Bank Ltd. were taken into service of the Punjab National Bank Ltd. is not disputed. Even in the written statement of the management, it is admitted, that about 700 persons, who were previously in service of the Bharat Bank Ltd. were employed by the Punjab National Bank Ltd. According to the evidence of Shri H. L. Parvana, WW33, who was in the service of the Bharat Bank Ltd. for about 7 years, and who was the President of the Bharat Bank Employees Union, Delhi at the time of the transference of the assets and liabilities, there were about 2400 employees of the Bharat Bank Ltd. Out of them, according to his information, about 1000 were employed by the Punjab National Bank Ltd. Some of the employees of the Bharat Bank were discharged by the Bharat Bank, soon after transference of the assets and liabilities, and some in April, 1951, and the rest between April and first week of May, 1951. About 400 employees of the Bharat Bank in Delhi used to go to the Head Office of the Bharat Bank to mark their presence, and practically 95 percent of them were not doing any work. His further statement is, that, after the transference of assets and liabilities the Punjab National Bank did take into its service about 800 persons, after making them resign from their previous appointment. While recruiting such employees, the Punjab National Bank applied a "pick and choose" policy. A number of other witnesses have been examined on behalf of the workmen in support of their contention, that, in choosing the workmen of the Bharat Bank for employment in the Punjab National Bank, an arbitrary and "pick and choose" method was adopted.

23. According to the evidence of Shri Yodh Raj, MW/7, who was the General Manager at the time of Ext. W/24 the Punjab National Bank had no liability under the agreement Ext. W/24 to absorb the staff of the Bharat Bank. It was more or less a scheme for rationalisation. In such a scheme the shedding of surplus staff was an important factor. The purpose of the merger was to decrease the management expense. Economy had to be effected by conducting the business of the Bharat Bank and the Punjab National Bank with reduced staff. It was very important from the point of view of the management, that over and above the actual necessity, the staff was not employed; otherwise the benefit of the merger would have been lost. His further evidence is, that, while making fresh recruitment, after the merger, it did not suit the management of the Punjab National Bank to recognise the rights of the discharged employees of the Bharat Bank. Shri Yodh Raj makes the statement, that had the Punjab National Bank agreed to give preference to Bharat Bank employees the Punjab National Bank might have involved itself in some sort of decision of a Court or a Tribunal, that it had the responsibility of doing something for those members of the staff. The Punjab National Bank did not shoulder any responsibility to employ the staff of the Bharat Bank. The question was, whether to take up roughly 2300 employees of the Bharat Bank or not, when the Punjab National Bank could have carried on its business without them. The rationalisation to be effective meant their exclusion from the service of the Punjab National Bank. The witness was asked a question as follows:—

Q. May I take it that when you say that the scheme of rationalisation would have been useless, if all the employees of the Bharat Bank had been absorbed in service of the Punjab National Bank?

A. "Yes. The Bharat Bank was then running at a loss. If all the liabilities of the employees of the Bharat Bank had been taken-over by the Punjab National Bank, the loss of the Bharat Bank would have been transferred to the Punjab National Bank, subject to certain modifications due to elimination of charges in respect of rent etc." In his evidence as WW13, Shri Yodh Raj stated that at

the time of transfer the Punjab National Bank retained the existing staff of the Bharat Bank in such branches as were retained by the bank. With regard to the branches, that were absorbed in the offices of the Punjab National Bank, it requested the Bharat Bank to recommend suitable staff for employment. He remembers, that there was a list of officers, whom the Bharat Bank insisted should be employed. The witness modified the list, and ultimately the selected officers were taken in the employ of the Punjab National Bank. As regards the other employees of other branches, and other employees, the matter was left over to the Manager to make suitable arrangement. He further said that he did not have any shares in the Bharat Bank, and that he had nothing to do with it, excepting bringing about its fusion with the Punjab National Bank.

24. I may refer next to the evidence of Shri A. S. Puri, Assistant Secretary (Staff) Punjab National Bank WW17, who was also examined as MW8. When he was asked the question about the criterion adopted by the Punjab National Bank in selecting the staff from the staff of the Bharat Bank, his answer was that the Punjab National Bank had nothing to do with the employees of the Bharat Bank, that it recruited people who applied for jobs in the Punjab National Bank, on the basis of their qualification and previous experience. His further evidence is, that the Punjab National Bank needed additional staff to cope with the work consequent upon the taking over of certain assets and liabilities of the Bharat Bank, and the Bank did not make any distinction between the Bharat Bank employees and outsiders, but a large number of Bharat Bank employees were available for employment in the Bank as they had resigned from Bharat Bank. Their applications were considered, and they were appointed on their merits. Persons with previous Bank experience were given better start.

25. Reference may next be made to Ext. W/18 dated 14th April 1951, that was issued on behalf of the Punjab National Bank and it shows that the question of appointment of the staff of the Bharat Bank in the Punjab National Bank was being considered by the Head Office. Ext. W/19 is another letter from Shri R. L. Tuli dated 14th April 1951, containing, reference to certain demands received from the General Secretary of the U.P. Bank Employees' Union, Kanpur, one of the demands being that the Punjab National Bank should absorb the major portion of the staff of the Bharat Bank. Ext. W/20 is a copy of a letter dated 5th April 1951 sent to the General Manager of the Punjab National Bank by the General Secretary of the All India Punjab National Bank Employees' Federation and one of the demands is about the absorption of the Bharat Bank Employees. The Union complained that they had learnt from the announcement (Ext. W/69) that only 700 persons, out of a total of 2,500 employees, would be taken, and that the others would be callously retrenched. Ext. W/21 is a letter dated 16th October 1952 and it shows that all the employees in Bombay were absorbed. Ext. W/22 is a copy of an undertaking given by Shri G. L. Puri dated 24th March 1951, accepting the job of a Clerk. He assured the Punjab National Bank of his loyalty and sincerity and also that he would not take any part in the activity of the Union. Ext. W/25 is a circular of the Punjab National Bank dated 3rd March 1951, wherein there is a reference to a previous confidential circular dated 26th February 1951. There is mention of the fact that the Manager had been authorised to appoint permanently such members of the staff of the Bharat Bank, whom the Manager considered loyal and efficient to meet the increased work as a result of merger of the Bharat Bank Ltd. The said circular was accompanied by a specimen of the appointment letter to be issued. There was a further direction, that before any employee of the Bharat Bank was taken in the service of the Punjab National Bank, he should be required to tender resignation to the Bharat Bank after the taking-over was completed. Ext. W/26 is a circular dated 29th March 1951, regarding appointment to be given to employees of Bharat Bank after receipt of their resignations and disbursement of salaries. The resignations were to be sent to the Head Office of the Bharat Bank. Such of those as had been selected for appointment but had not yet submitted their resignation from the Bharat Bank, were to be paid their emoluments by the Bharat Bank. Ext. W/27 is a circular regarding taking-over of safe, furniture, fixtures etc. Ext. W/54 is a specimen copy of an order of appointment. Ext. W/62 is a copy of letter dated 13th November 1952, about appointment of certain cashiers who had agreed to give letters of resignation. Ext. W/93 dated 5th March 1951 is the letter of Shri P. R. Mehta the General Manager of the Bharat Bank in the matter of appointment of personnel as a result of taking-over. It is stated therein that the future of the employees of the Bharat Bank was uppermost in the mind of the management of that Bank, and that the Punjab National Bank would endeavour to absorb the largest number of persons available from Bharat Bank, who were otherwise deserving

and had been loyal to the Bharat Bank. Ext. W/95 purports to be an office copy of a letter dated 1st March 1951, sent by certain employees of Bharat Bank to the Manager of that Bank, intimating, that they were filing the applications on the understanding that the continuity of service was assured. Ext. W/96 is a letter addressed by the Secretary of the Punjab National Bank employees Union dated 12th March 1951, West Bengal that the Employees of the Bharat Bank, taken over by the Punjab National Bank, should be considered as Employees of the Punjab National Bank for all purposes. Ext. W/97 is the demand on behalf of the employees at Calcutta dated 13th March 1951, stating, that all employees on the roll of the Bharat Bank should be taken over by the Punjab National Bank. Ext. W/249 is a letter of the Bharat Bank dated 17th March 1951, requiring full particulars of the Staff taken over by the Punjab National Bank, and also advising that letters of resignation from these persons should be obtained. These resignations were to be accepted, and the concerned persons should be considered as having been relieved from the Bank's service.

26. It will be seen, that the resignation of Employees of the Bharat Bank was being insisted upon before they were considered for appointment in the service of the Punjab National Bank. Ext. W/88 is a photo-stat copy of a letter dated 8th March 1951, accepting the resignation of Shri A. S. Puri. Ext. W/89 is a letter appointing Shri A. S. Puri by the Bharat Bank Ltd. Ext. W/87 is a resignation letter of Shri A. S. Puri, addressed to the General Manager, Bharat Bank, dated 8th March 1951. Exts. W/78-81 are letters by the Bharat Bank in March 1951, addressed to various members of the Staff, advising their transfer to the New Delhi Branch. Ext. W/82-85 are photo-stat copies of letters of appointment of certain members of Staff of the Bharat Bank who were taken into service of Punjab National Bank. Exts. W/65, 66, 67, 82, 83, 84, 85, 112-117 and Ext. M/1 to M/4 and M/10 to M/16 are all copies of letters in regard to the appointment by the Punjab National Bank of some of the former employees of the Bharat Bank and fixation of pay Ext. M/5 to M/9 are copies of applications for appointment. Ext. W/171 is a confidential circular of the Bharat Bank dated 12th March 1951, and therein there is reference to a confidential circular of 26th February 1951, and it is mentioned that such of the members as had already been selected might join the Punjab National Bank, and work with them, whereas others should await instructions, which would be conveyed to them. Ext. E/173 is a letter dated 9th March 1951, addressed on behalf of the Bharat Bank, to one of its workmen, working in Bangalore intimating, that consequent on the merger of the Bharat Bank, with the Punjab National Bank, he should work in the office of the Punjab National Bank with effect from 12th March 1951, as he had been selected by the Punjab National Bank. Ext. W/174 is a circular dated 30th March 1951 of the Bharat Bank, wherein it is stated, that in case of all such employees of the Bharat Bank, who had been selected for appointment in the Punjab National Bank, it was incumbent upon them to submit their resignations from the bank service from the date they joined the Punjab National Bank. The Managers of the Bharat Bank were informed, that they must verify from the record, whether such employees had submitted their resignations, and whether the same had been forwarded to the Bharat Bank; otherwise the Managers were to obtain and send to the Head Office of the Bharat Bank such resignations. Ext. W/175, dated 29th March 1951 is a circular of the Punjab National Bank, intimating that salaries of the members of the Bharat Bank staff, who had been given letters of appointment in the Punjab National Bank, were to be included in the salary bill of the Bharat Bank for the days, on which they worked in that bank. It is further stated therein, that it was believed, that the employees of the Bharat Bank, who had been taken in service, had been given letters of appointment after receipt of their resignation. Such of those as had not submitted their resignations from the Bharat Bank, were to be paid their emoluments by the Bharat Bank. Ext. W/225 is a circular, dated 30th March 1951 of the Bharat Bank, stating, that in case of such employees of Bharat Bank, who had been selected for appointment in the Punjab National Bank, it was incumbent on them to submit their resignation from the bank service from the date they joined the service of the Punjab National Bank. If such resignation had not been obtained, the Managers of the Bharat Bank were directed to obtain the same, and send to the Bharat Bank along with acceptance letters from the Managers of the Bharat Bank concerned.

27. The workmen, who were employees of the Bharat Bank, were naturally agitated over the transfer of the assets and liabilities by the Bharat Bank to the Punjab National Bank especially when a large number among them were not taken into the service of the Punjab National Bank. They made demands for

absorption into the said bank. Ext. W/29 contains demands made by the Union, threatening a pen-down strike. One of the demands was that the Punjab National Bank should absorb the major portion of the staff of the Bharat Bank. Ext. W/20 is the letter that was addressed to the Punjab National Bank on behalf of the General Secretary of the All India Punjab National Bank Employees Federation about absorption. In Ext. W/21 the Secretary of the Union stated, that on 15th March 1951 the Bharat Bank was merged with the Punjab National Bank Ltd., that all the employees were absorbed in the service of the Punjab National Bank Ltd., Bombay, and that there was no justification for withholding bonus from them. Exts. W/95—97 are all letters from the Bharat Bank employees of West Bengal, demanding their absorption in the Punjab National Bank. Ext. W/100 is a copy of a complaint dated 29th March 1951, addressed to the Conciliation Officer by the Employees' Union, West Bengal, regarding 13 employees at the Calcutta Branch, who were not absorbed by the Punjab National Bank. Ext. W/101 is a copy of a letter, dated 30th March 1951 by the West Bengal Union regarding adjustment of salaries of the staff taken-over from the Bharat Bank. Ext. W/102 is a similar letter from the Employees' Union dated 23rd August 1951. Exts. W/123—163 are all letters about absorption. The workmen were complaining that the Bharat Bank was indulging in an illegal lock out. The workmen also made representations to various authorities. Ext. W/105 is a letter, dated 4th May 1951 addressed to the Hon'ble Prime Minister. Exts. W/166-167, contain representations made to certain Members of Parliament. Ext. W/68 is a reply from Shri R. M. Deshmukh—Exts. W/221 and 226, 232, 233, 234, are communications sent to the Ministry of Labour, and Exts. W/235, to 238 were sent to the Hon'ble Finance Minister.

28. We have Exts. W/228, 229, 230 and 231 addressed to the Bharat Bank, calling upon the said bank not to change the conditions of service of the employees and threatening strike. Ext. W/229 is a letter, dated 10th April 1951 to the Bharat Bank, complaining, that the management of the Bharat Bank had remained silent about the absorption of the Bharat Bank employees in the Punjab National Bank, that the management had closed and locked out the places of employment, and that a strike would be resorted to. Ext. W/230, dated 10th April 1951 is a statement, of demands made by the President. In paragraph 5 it is mentioned, that all the 2,500 employees of the Bharat Bank according to their seniority of service should be transferred as a part of the business and liability to the Punjab National Bank, and that they should be employed by the said Bank, with safeguards about security of service, gratuity, provident fund, leave, point to point adjustment, increment, etc. as per the decision of the All India Bank Award. For this purpose the Union suggested a Committee, consisting of representatives of both the banks and the Employees' Federation. The said joint Committee was to examine the possibility of absorption of the Bharat Bank employees in the Punjab National Bank. If it was found after investigation, that some of the employees could not be absorbed into the Punjab National Bank, then in respect of such employees, the directions, as given in the award of the All India Industrial Tribunal (Bank Disputes), should be followed, as in the case of employees who had been retrenched, i.e. payment of five months' salary as per procedure for retrenchment laid down in the said Award and payment of 12 months' salary as gratuity. Ext. W/185, dated 17th March 1951 is a letter addressed by the Bharat Bank Employees Federation to the Punjab National Bank complaining against the "pick and choose" policy of taking in employees, and stating that the Bank must absorb the Bharat Bank employees and that the Federation would give assistance in the matter.

29. A reference may be made to Ext. W/181, dated 26th February 1951, which is a petition under Section 33A of the Industrial Disputes Act addressed to the Chairman, Central Government Industrial Tribunal, Calcutta, regarding the alleged retrenchment of employees by the Bharat Bank Ltd. It is alleged *inter alia*, that the Bharat Bank had resolved to merge itself with the Punjab National Bank, that by this deal 2,500 employees would be rendered unemployed to become the victims of misery and starvation along with their families, that the Government of India had enforced the award of the All India Industrial Tribunal (Bank Disputes), Bombay, published in the Gazette of India, Extraordinary, dated 12th August 1950, that the said Award was in operation, and that an injunction order may be issued on the bank not to sever their service conditions till the matter was finally disposed of. This petition was accompanied by a copy of the resolution, adopted by the Directors of the Bharat Bank, dated 23rd February 1951, to the effect that the Board of Directors approved of the scheme of assumption by the Punjab National Bank of the liability to pay to their depositors against transfer to them of cash Government securities, investments, safes, fixtures,



furniture, stationery, banking properties, realisable loans, and such other assets of equivalent value, which may agreed upon between the two banks. By notification No. LR11(273), dated 21st February, 1950, Shri K. S. Camp-Bell Puri had been appointed as Central Government Industrial Tribunal, Calcutta, for the purpose of dealing with applications in connection with the bank disputes. In answer to the petition Ext. W/181 that was preferred before him, the reply of Shri Camp-Bell Puri is Ext. W/176, dated 5th March 1951, wherein it was stated that the application was premature, that it was beyond the scope of Section 33A of the Industrial Disputes Act, and that it had been filed for want of jurisdiction. The petitioners were informed that they should seek redress through the Labour Commissioner or through the Ministry of Labour.

30. I have referred to the fact, that, according to the scheme of the Punjab National Bank, only about 700 employees were taken in. All the employees of the Bharat Bank were not absorbed into the Punjab National Bank. Several branches of the Bharat Bank became amalgamated with those of the Punjab National Bank. The employees of the Bharat Bank addressed various communications to the Bharat Bank. The authorities of the said bank were accused of having locked out the employees. It would appear, that the employees were going to their respective offices, and marking their attendance. Ext. W/118 is a big file, containing such communications, and they are between April and June, 1951. Exts. W/119—159 are the various letters that passed between the Bharat Bank and the Unions between April and May, 1951, regarding the alleged illegal lock out by the Bharat Bank. In Ext. W/147 dated 3rd May 1951, the bank replied, that the services of the various employees had been put an end to by notice dated 11th April 1951, and that there was no lock out. In Ext. W/143 dated 20th April 1951 it was stated on behalf of the bank to the Conciliation Officer (Central) that, due to closure of their branch offices in the Indian Union, the staff became surplus at the Head Office, and consequently it was decided to terminate the services of surplus staff on 11th March 1951. Notices of termination of service were not accepted by the several employees, and, therefore, they were despatched to their local address by registered post. The Bank stated, that the remaining staff was working with them, as usual, and that there was no lock out. It was further mentioned, that pursuant to the agreement, dated 10th March, 1951 with the Punjab National Bank certain assets and liabilities had been transferred to that Bank and that the Bharat Bank had ceased to have any branch in more than one state, and that they had ceased to be a banking company within the meaning of the Industrial Disputes (Banking and Insurance Companies) Act, 1949. Ext. W/133 is a sample of a notice dated 11th April 1951, said to have been addressed to the employees of the Bharat Bank, consequent on the agreement Ext. W/24, dated 10th March, 1951. It is mentioned therein that, due to transfer of certain liabilities and assets of the bank, the services of the workmen in question had become surplus and were no longer required, and accordingly such workmen's services were terminated with immediate effect. The bank offered to pay earned salary due and also a month's salary in lieu of notice.

31. It is important to remember in this connection the award of the All India Industrial Tribunal (Bank Disputes), Bombay dated 31st July 1950, and published in the Government of India Gazette dated 12th August 1950, popularly known as the Sen Award. This however was set aside by the Supreme Court as being without jurisdiction in United Commercial Bank (III F.J.R.I.). It is the case of the workmen, that the Supreme Court declared the above mentioned award as being without jurisdiction on 9th April 1951, and that termination notices were served by the bank immediately thereafter on 10th April 1951, or 11th April 1951, taking advantage of the fact, that the award ceased to exist. The fact, that the notices followed close on the judgement of the Supreme Court is significant.

32. It is necessary to refer to certain awards in this connection. I may refer to Ext. W/109 which is an award of Shri Camp-Bell Puri, dated 30th January 1952 in connection with certain applications preferred by the employees of the Bharat Bank under Section 33A of the Industrial Disputes Act. It would appear therefrom that the concerned employees were discharged on 12th April 1951 on the ground, that the Bharat Bank had ceased to function on account of the transfer of liabilities and assets to the Punjab National Bank, and that, therefore, the staff became surplus to requirements. It was observed in paragraph 5 by the learned Tribunal as follows:—

“On the merits it is an admitted fact, that the Bank had transferred its liabilities and assets to the Punjab National Bank, and the latter has taken-over the banking business. It is, therefore, no use pursuing the question of re-instatement of the discharged employees by the

Bharat Bank, though it is a different matter, as to who and how many can be absorbed by the Punjab National Bank, which is not a party to the proceeding." Paragraph 6 shows, that retrenchment relief, or compensation, was allowed at the rate of half month's salary for each completed year of service. The suggestion was, that the Bharat Bank had amalgamated with the Punjab National Bank, and, therefore, its staff had become surplus. In paragraph 9 it is stated as follows:—

"Now so far as the question of re-instatement is concerned, suffice it to say, that in the case of Bharat Bank the Tribunal did not see its way to allow re-instatement in any one of the cases while dealing with the general bank reference, after the alleged amalgamation of the bank with the Punjab National Bank, and it is futile to ask for re-instatement at this stage, when admittedly the Punjab National Bank has taken over the responsibility so far as banking business is concerned. The only other relief is one of compensation. The argument advanced in this connection by the bank was, that the branches were closed on account of the financial inability, and they could not afford to pay."

In answer to the argument, that the retrenchment was occasioned on account of financial inability and that the Bank could not afford to pay retrenchment relief, the Tribunal observed as follows:—

"The argument, according to my mind is fallacious, and it appears, that it is being conveniently forgotten, that the closure of the branches was of no fault of the employees. At one time they gave their life blood in promoting the banking business, and now they are being thrown out of employment abruptly, in which they had no hand. I need hardly enter into discussion as to whether the employer actually suffered by this amalgamation, or how did they fare in the arrangement made with the Punjab National Bank. But I have no hesitation in coming to the conclusion, that those, who have put in several years of service, were entitled to some retrenchment relief as compensation, and that the Tribunal awarded retrenchment relief at the rate of half month's salary for each completed year of service."

33. Reference may next be made, to Ext. W/250, which is an award of Shri Ghanshyam Das, the then additional Industrial Tribunal. That related to an industrial dispute between the employers in relation to the office of the Bharat Bank then known as Bharat Nidhi, including the Punjab National Bank, and the workmen of the Bharat Bank. One of the issues, that arose for decision therein was, whether the reference by the Delhi State Government was valid in view of the fact, that the Punjab National Bank had branches all over India, and some of the workers, who were affected by the dispute, came from Punjab, Delhi, Uttar Pradesh, and Bihar Provinces. The Bharat Nidhi objected, that it was no longer a banking company, as defined in Section 2(bb) of the Industrial Disputes Act, as it had no branches outside Delhi. Reference was made to a letter of the Government of India, in which the stand was taken, that so long as the Bharat Nidhi maintained an establishment in Delhi, whether or not it did any banking business, the appropriate Government to deal with the issue was the Central Government, that the Central Government's powers had been delegated to the Chief Commissioner, who had authority and power to make the reference on behalf of the State Government. Paragraph 22 is as follows:—

"The workmen can at the most claim absorption in the Punjab National Bank on account of later discharges of 1950, but that claim with regard to absorption is not before us, and is the subject-matter of a separate reference, and so that aspect of the matter need not worry us. This Tribunal can adequately deal with the matters now in dispute by giving findings as to the propriety of the discharges, dismissals, and other acts complained against the Bharat Bank, now known as Bharat Nidhi, and by granting all necessary reliefs against Bharat Nidhi. In fact in some cases the workers are not claiming any relief against the Punjab National Bank. But, if there remained any cases, in which complete relief cannot be rendered by Bharat Nidhi, the workers can claim relief against the Punjab National Bank as the successor-in-interest. These cases shall have to be reported to the Central Government for reference to a Central Tribunal." In paragraph 23 there is reference to the fact, that the Punjab National

Bank denied their position as successors of Bharat Bank. The Tribunal found, that the issue of absorption of the staff retrenched by the Bharat Bank into the Punjab National Bank, was before another Tribunal, and that it had jurisdiction in respect of disputes in which the claim could be fully disposed of by granting relief against the Bharat Nidhi. The cases of certain individual workmen were dealt with, and relief, wherever it was possible, was awarded. In answer to the objection, that certain of the workmen had resigned from the Bharat Bank, and that thereafter they had been selected by the Punjab National Bank, it was remarked by the Tribunal, that the resignations were "arranged resignations," and that such arranged resignation could not take-away from the workmen the right to carry on a dispute, and that the dispute could be carried on by the workmen after the arranged resignations till it was finally resolved. The said award did not resolve the present dispute relating to the absorption of the ex-workers of the Bharat Bank into the Punjab National Bank.

34. The above are the various documents, that have been referred to before me on either side in the course of arguments in connection with the dispute between the parties. A perusal of the documents shows, that the members of the staff of the Bharat Bank were very much concerned with their absorption into the Punjab National Bank. Their attempts were to see, that all the members of the staff, or at least a major portion were absorbed in the Punjab National Bank. The latter Bank had however stated, in Ext. W/69, that only about 700 employees were going to be taken in. It may also be seen, that in Ext. W/24 Clause 20 provides that the Punjab National Bank would be under no obligation to take in employees of the Bharat Bank. The evidence shows, that there were circulars issued by the managements, insisting, that the staff of the Bharat Bank Ltd., must resign from service of that Bank before any thoughts of their being taken into the service of the Punjab National Bank were entertained.

35. Firstly, the contention on behalf of the workmen, is, that there was a merger of the Bharat Bank with the Punjab National Bank as on 10th March 1951, that the Punjab National Bank is the direct successor-in-interest of the Bharat Bank, and that the Punjab National Bank was legally bound to absorb all the staff of the Bharat Bank, as a first charge and primary liability on the business and assets of the Bank with all benefits and continuity of service. Secondly, it is alleged, that, even granting that all the members of the Bharat Bank could not be taken into the service of the Punjab National Bank, still at least a major portion should have been taken into service, that in selecting men for being appointed in the Punjab National Bank, all the rules and procedure regarding retrenchment should have been followed, that the manner of selecting members of the staff was crude, and that the Punjab National Bank followed a "pick and choose" policy in the matter of taking-over the ex-employees of the Bharat Bank. It is further urged, that the selection was made on an arbitrary and illegal basis, without having regard to the length of service, efficiency, seniority, qualifications, etc., that staff was selected for appointment by the Punjab National Bank from among the employees of the Bharat Bank according to the whims and fancies of those in authority in either bank, and that this is absolutely contrary to law. It is also contended that in making selection of persons to be appointed in its service, the Punjab National Bank deliberately followed a policy, by which the office bearers and active members of the Bank Employees Unions were deliberately kept out, making non-membership of the Union a condition precedent to appointment. Attention has been drawn in this connection to Ext. W/22, wherein the employee promised not to take part in Union activities. It is also pleaded, that before the staff was taken in, it was made a condition precedent, that the employee in question resigned from the Bharat Bank, and that this condition was insisted upon with a view to evade and escape responsibility for absorbing in service the employees of the Bharat Bank. The contention is raised that having failed to follow the correct and lawful rules and procedure in selecting the staff, it must be held that the workmen of the Bharat Bank were wrongfully refused employment by the Punjab National Bank, that such refusal is unlawful, and that they must all be re-instated in service with continuity of service and with back wages. The prayer of the workmen is, that the Punjab National Bank should be directed to absorb and re-instate all the persons affected, with the benefit of continuity of service, with retrospective effect from 10th March, 1951.

36. The contention on behalf of the management is, that the Punjab National Bank is not the successor-in-interest of the Bharat Bank, and that there is no merger, as alleged. The case of the Bank is, that the Bharat Bank was and is

still continuing to be an independent company, and is doing business according to its Memorandum of Association, that the Bharat Bank never ceased to exist, that it did not merge into and with the Punjab National Bank in any manner, that there was only an agreement in terms of Ext. W/24, and that under the terms of the agreement, there was no obligation to take into employ any of the employees of the Bharat Bank, the transferor. It is further argued, that the persons, on whose behalf the claim is now being made, continued to be in the service of the Bharat Bank after the execution of the said agreement, and worked in that Bank till 10th April 1951, or thereabouts after which date they were discharged by the Bharat Bank on payment of one month's additional salary in lieu of notice, and that on these facts no claim on behalf of such persons for employment in the Punjab National Bank could be made.

37. Firstly, it falls to be determined, whether there was a merger of the Bharat Bank with the Punjab National Bank in the manner contended on behalf of the workmen and whether it is the successor in interest and business of the Bharat Bank. In support of his contention, Shri Parvana has argued, that the Punjab National Bank was merely a "benamidar" for the Bharat Bank. It is pointed out, that the Directors of both the Banks were practically the same set of persons. Ext. W/70 has been produced as a chart containing the list of Directors of the Bharat Bank from 1943 to 1951, and Ext. W/75 contains a list of Directors of the Punjab National Bank from 1952 to 1959. A perusal of the two lists would disclose, that there was no common Directorate in 1951, for both the Banks. The evidence of WW13, Lala Yodh Raj, who was the General Manager of the Punjab National Bank at the time of transfer is recalled in this connection. He deposes, that Shri R. K. Dalmia had some say in the affairs of the Punjab National Bank in 1951, and that he had also bought 13,700 shares of Rs. 100 each paid up in the Punjab National Bank in 1947. In 1951 those, who were virtually controllers of the Bharat Bank, had a say in the affairs of the Punjab National Bank, though they did not control the Punjab National Bank. The same virtual controllers of the Bharat Bank were running the Punjab National Bank. In his evidence as MW7, he explains, that Shri R. K. Dalmia did not own controlling shares in the Punjab National Bank in his own personal name, that the Dalmia Jain group was a partnership of 3 or more persons, of whom Shri R. K. Dalmia was one of the partners, and that this Group was interested in the Dalmia Cement and Paper Marketing Co. Ltd., which had bought shares of the value of Rs. 13,70,000 of the Punjab National Bank. It is further clear, from the evidence of Lala Yodh Raj, that the Punjab National Bank lent a sum of rupees 1½ crores to the Bharat Bank at the request of Shri R. K. Dalmia, and that Shri Dalmia also secured other loans during that time. This witness was asked a question as follows:—

Q. Had not Mr. Dalmia indirectly held controlling or near controlling shares of the Punjab National Bank. Would you have agreed to the afore-said advances?

A. No.

The witness further stated, that, on account of these transactions, the confidence of the public in the Punjab National Bank was rudely shaken, and that, when the run of depositors on the Punjab National Bank was over, Shri Dalmia was anxious, that the Bharat Bank should be merged with the Punjab National Bank. The contention on behalf of the workmen is, that the evidence of Lala Yodh Raj shows, that the Dalmia Group, which had the virtual control of the Bharat Bank, had also the virtual control of the Punjab National Bank. It is also pointed out, that Shri Shanti Prasad Jain, the son-in-law of Shri R. K. Dalmia, and Shri Shryans Prasad Jain, the elder brother of the former, became Directors of the Punjab National Bank. The evidence of Lala Yodh Raj is, that the Dalmia Jain Group acquired control of the affairs of the Punjab National Bank, after buying the shares of the Punjab National Bank from the National Investment Trust, through Shri Ram Nath Goenka. Shri Ram Nath Goenka's son is married to the daughter of Shri Shryans Prasad Jain. Ext. W/71 is a chart of the names of the persons, comprising the Dalmia Jain Group, Ext. W/72 is said to contain the names of the concerns in which the Dalmia Jain Group were interested. Ext. W/73 is a chart showing the amount of the loans, that had been lent to the various units of the Dalmia Jain Group in which the Directors were interested, by the Bharat Bank Ltd. Ext. W/81 dated 9th March 1951 is a photostat copy of a letter containing reference to a loan that had been given. Ext W/189—220 have been relied upon as showing the various documents in relation to the concerns of the Dalmia Jain Group.

38. The contention on behalf of the workmen is, that the persons who were the controllers of the Bharat Bank, were in virtual control of the Punjab National Bank, that practically the Punjab National Bank was a mere benamidar for the

Bharat Bank, and that, therefore, the contention in regard to absorption of workmen is fully justified. On the evidence of Lala Yodh Raj, there is force in the contention on behalf of the workmen, that the Dalmia Jain Group had some kind of say in the affairs of the Punjab National Bank, in 1951. However I am unable to hold, that there is enough evidence to warrant the conclusion, that the Punjab National Bank was merely a benamidar for the Bharat Bank. In this connection I may refer to Ext. W/247, the judgment of the High Court of Punjab, wherein it was observed as follows:—

"It is, therefore, not proved to my satisfaction, that Seth Ram Kishan Dalmia has, as a matter of fact, got control of the Punjab National Bank by getting by purchase a majority of its shares transferred in his name or in the names of his friends and relations, or his nominees, or had lent a colour to the present arrangement, which is continuing, and that Lala Yodh Raj and the other present Directors of the Punjab National Bank are mere "benamidars" for Seth Ram Kishan Dalmia." The above observations of the High Court are against the contention put-forward on behalf of the workmen, and it must be rejected.

39. The next contention raised is, that, even otherwise, there was a merger of the Bharat Bank with the Punjab National Bank, and that this is sufficient to sustain the contention of the workmen about absorption of the employees. That the Punjab National Bank and the Bharat Bank are two distinct entities in the eye of law, cannot be doubted. It may also be pointed out, that the Bharat Bank is doing business under the name of Bharat Nidhi Ltd. Ext. M/21 has been filed as the annual report of the Bharat Nidhi Ltd., for the year 1958, with its Head Office at New Delhi. In the decision of the Supreme Court in *S. S. Shetty Vs. Bharat Nidhi Ltd.* (1957 II LLJ 696), it is observed that Shri S. S. Shetty had taken up service with the Bharat Bank Ltd. with effect from 1st July 1944 as an Inspector at Bombay. At page 697 it is stated as follows:—

"It appears that in the meantime the respondent (Bharat Bank) had transferred its banking business under an agreement, with the Punjab National Bank, Ltd., and had also changed its name to Bharat Nidhi, Ltd. By its letter, dated 3rd April 1952, the respondent in its new name of the Bharat Nidhi Ltd., addressed a letter to the appellant stating, that due to transfer of its liabilities and equivalent assets to the Punjab National Bank, Ltd., and the closure of all its branches in India, the appellant (Shri S. S. Shetty) was surplus to its requirements." At page 699, the following further observations occur:—

"Even though there was no plea by the respondent in its written statement that there were any circumstances which made it impossible for the respondent to reinstate the appellant in its service except the failure of the appellant to resume his duty in spite of his having been asked to do so, the respondent was allowed to lead evidence in regard to the transfer of its liabilities and equivalent assets to the Punjab National Bank, Ltd., and the closure of its banking business in all of its branches in India in order to show that the respondent was not in default and the value of the benefit of reinstatement in terms of money had thus dwindled into insignificance. Reliance was placed on the further circumstance that the Punjab National Bank, Ltd., was not under any obligation to take into its employ the employees of the respondent, that as a matter of fact only 10 per cent of the employees of the respondent had been absorbed by the Punjab National Bank Ltd., and in regard to the rest who were not so absorbed the only sums awarded to them by the industrial tribunals were salary for the notice month and retrenchment compensation. We are of opinion that these circumstances cannot be availed of by the respondent. It is no doubt true that the respondent transferred its liabilities and equivalent assets to the Punjab National Bank, Ltd. some time in March 1951."

The above decision makes it absolutely clear, that the Bharat Nidhi is, none other than the old Bharat Bank, functioning in a new name. Granting, that the Bharat Bank is continuing to exist, with its Head Office at 5, Parliament Street, and that it is carrying on its business under the name and style of Bharat Nidhi Ltd., there can be no doubt at all, of the fact, that there was a complete transfer of the banking business and the management in relation thereto, of the Bharat Bank, as it was on 10th March, 1951, as a result of the agreement, Ext. W/24.

40. According to the evidence of Lala Yodh Raj, WW13, who was the General Manager of the Punjab National Bank and the Chairman, and the main figure at

the time of the transfer, he had no shares in the Bharat Bank, and he had nothing to do with it except bringing about its "fusion" with the Punjab National Bank. According to the evidence of MW7, the scheme was one for rationalisation. Economy had been effected by conducting the joint business of the Bharat Bank, and the Punjab National Bank with reduced staff. It was important to see, that the Punjab National Bank was not over-staffed, otherwise the benefits of the merger would have been substantially lost. It did not shoulder any responsibilities to employ the staff of the Bharat Bank Ltd. The merger would have been useless if the Punjab National Bank had to absorb all the employees of the Bharat Bank, whether on starting salary or on the salaries then drawn by them in the Bharat Bank. The question was, whether to take up roughly 2,300 employees of the Bharat Bank or not, when the Punjab National Bank could have carried on its business without them. The rationalisation to be effective meant their exclusion from the service of the Punjab National Bank. The scheme of rationalisation would have been useless if all the employees of the Bharat Bank had been absorbed in service of the Punjab National Bank. If all the liabilities of the employees of the Bharat Bank had been taken-over by the Punjab National Bank, the loss of the Bharat Bank would have been transferred to the Punjab National Bank. The result of the transfer of business from the Bharat Bank to the Punjab National Bank was, that the profitable banking business was transferred to the Punjab National Bank. The Bharat Bank was left with the loans of Dalmia Jain concerns, and bad and doubtful debts against paid up capital, in which Shri Dalmia and his concerns had substantial interests. The witness added that, if anything valuable was left in the Bharat Bank, then along with the residual assets, it was mortgaged with the Punjab National Bank, as a security for the difference in assets and liabilities taken-over. Nearly almost 99.9 per cent of the staff in the Bharat Bank was connected with the business transferred to the Punjab National Bank, and the staff retained by the Bharat Bank was between 10 to 15 hands.

41. On behalf of the workmen the chart Ext. W/258 has been produced to show the increase in prosperity of the Punjab National Bank after the transfer to it of its banking business by the Bharat Bank. The figures therein are compiled from the balance-sheets. There can be no doubt, that, as a result of the transfer, there was a substantial increase in the banking business, the amount of working capital, the deposits, the net profits, and the rate of dividend paid to share-holders in the Punjab National Bank. On 10th March 1951, the banking business of the Bharat Bank was transferred to the Punjab National Bank, as a result of the agreement, and the mortgage. It is no answer to say, that the Bharat Bank was allowed to retain two crores out of the paid-up capital. What actually happened was, that what was left with the Bharat Bank were loans of Dalmia Jain concerns, plus bad and doubtful debts against paid-up capital, in which Shri Dalmia and his concerns had substantial interest, as spoken to by Lala Yodh Raj. If anything available was left, in the Bharat Bank, it was mortgaged along with all the residual assets to the Punjab National Bank as a security, for the difference in liabilities and assets taken-over. The Unions have endeavoured to give the break up figures in Exts. W/245 and 246.

42. Thus a consideration of the evidence establishes that there was a complete transfer of the banking business of the Bharat Bank to the Punjab National Bank as on 10th March 1951. As observed in the judgement of the Supreme Court all the branches of the Bharat Bank in the country ceased to exist, and there was closure of its banking business in all of its branches in India. There was only the Head Office at Delhi, and, according to the evidence of Lala Yodh Raj, only 10 to 15 hands were retained by the Bharat Bank in the Head Office. The rest were discharged, and I have already referred to the termination notices, that were sought to be served by the Bharat Bank on its employees dated 10th April 1951, immediately after the Sen Award had been declared to be without jurisdiction by the Supreme Court. There was a complete merger of the Bharat Bank with the Punjab National Bank in regard to the banking business of the former. There is no force in the argument on behalf of the Punjab National Bank, that there was no such merger, or fusion, because the Bharat Bank continues to exist as a separate entity, and is doing business in the name of Bharat Nidhi. On the material, dated 10th March, 1951, whatever banking business the Bharat Bank was doing, was transferred to the Punjab National Bank. There is no force in the criticism, that there was no transfer of all the assets, when the Punjab National Bank secured its position by obtaining a mortgage of the residual assets as spoken to by Lala Yodh Raj. I have referred to the resolution of the Bharat Bank about the carrying on of "other" business in accordance with the Memorandum of Association and as needed by the Directors. I have also referred to Ext. W/92, the notice to the share-holders given by the Bharat Bank, in which it was

mentioned, that it would carry on its activities in other spheres, as might be decided upon. It is hardly possible to hold, that the Punjab National Bank would ever have allowed the Bharat Bank to continue as a competitor or rival in its banking business, after having taken over the responsibility of paying off the depositors. The test is, to whom the depositors looked to for payment after the transfer. In Ext. W/69, the announcement made by the Punjab National Bank, it was expressly stated, that the said bank assumed the responsibility for paying the Indian depositors of the Bharat Bank against transfer to it of equivalent assets. In fact the Punjab National Bank advised the depositors to open their accounts in their branches, and made itself responsible to them for payment. The fact of the matter is, that there was complete fusion of the two banks so far as the banking business of the Bharat Bank as on 10th March 1951 was concerned. In fact this was how the transaction was understood by one of the important persons, namely, the General Manager of the Punjab National Bank, MW7. He has referred to the transaction as a merger or a fusion.

43. Stress has also been laid on certain documents in this connection. Ext. W/25 is a circular of the Head Office of the Punjab National Bank, relating to the need for appointing extra personnel to meet the increased work, as a result of the merger of the Bharat Bank. Ext. W/33 is another circular dated 17th May 1951 of the Punjab National Bank in relation to certain daily extracts, for the days immediately preceding the date of merger, in the Bharat Bank. Ext. W/57 is another circular of the Punjab National Bank dated 26th February 1951 about the agreement, which was proposed to be entered into with the Bharat Bank. There were instructions to take complete charge of certain branches from the Bharat Bank which had merged. Then follow details of the manner in which the bank business was to be taken-over. Reference may also be made to Exts. W/26 to 33, which are all circulars by the management of the Punjab National Bank to their employees, giving detailed instructions about the manner in which the business of the Bharat Bank in the Punjab National Bank was to be conducted. Ext. W/64 is a copy of an agreement between the representatives of the Punjab National Bank Employees' Union, and the management of the Bank. There also there is a reference to the increase in work, as a result of the merger of the Bharat Bank.

44. Again, reference has been made to certain comments made in certain trade journals. Exts. W/239, 240, 241, 252, and 253 have been produced to show, that certain trade journals referred to the transaction between the two banks as one of merger. Reference has also been made to the observations in "Business Organisation and Management" by N. C. Shukla, Third Edition, page 321. While dealing with the topic of business combination, instances of amalgamation or merger are given. At page 321 the following observation occurs—

"In 1951 the Bharat Bank Limited merged with the Punjab National Bank Limited."

45. It must also be noted, that the evidence establishes, that about 59 branches of the Bharat Bank were retained as they were and the names thereof are given in Ext. W/69 and only the name of the Punjab National Bank was substituted. All the branches in Bombay and Calcutta were retained. Most of the branches in Delhi were retained. Only the sign-boards were changed, and the name of the Punjab National Bank appeared in place of the Bharat Bank. It is also established on the evidence, that the Punjab National Bank used the offices, the premises, the telephones, stationery, fixtures and the address of the old Bharat Bank. There are directions given to retain the old premises, wherever it was possible, so that the continuity and identity of the business may not suffer. In Ext. W/98, which is a cutting from the "Indian National" dated 15th March 1951, the management of both banks announced, that 59 branches of the Bharat Bank would function as branches of the Punjab National Bank, and that the rest of the branches were being merged with the local offices of the Punjab National Bank. The public were requested to co-operate in the transfer of business. It was further mentioned, that about 700 employees of the Bharat Bank were joining the service of the Punjab National Bank, to ensure continued satisfactory service to borrowers and other constituents. The result of the transaction between the two Banks, is a merger of the Bharat Bank with the Punjab National Bank, so far as the banking business was concerned. The banking business that was being done by the Bharat Bank was taken-over by the Punjab National Bank, and the same business was continued. Thus there was both identity, and continuity of the said business in the hands of the Punjab National Bank. Accounts were opened by the depositors in their names in the Punjab National

Bank, and the loans were operated by that bank. A General Power of Attorney was also given. It is also important in this connection to draw attention to the statement in Ext.W/92, the communication addressed to the share-holders, wherein it was expressly made clear, that the continuity of the business would be preserved in the best interests of the country, and that such staff as would be required would also be taken in the employ of the Punjab National Bank, with a view to give effect to the arrangement.

46. Attention should also be drawn to Ext.W/60, the letter written by the Punjab National Bank to the Reserve Bank of India, wherein it was stated, that as a result of the arrangement, the branches of the Bharat Bank would be taken-over by the Punjab National Bank, that many of them would be merged with the Bank's existing offices at those stations, and that new branches would be opened, where there were no branches to carry on the business of the Punjab National Bank stated, that at that time the number of their branches was about 250. It is stated before me in the course of arguments that at present there are about 370 branches. The Reserve Bank stated in Ext.W/61, that the procedure adopted would merely result in the continuation of the offices of the Bharat Bank, but in the name of the Punjab National Bank, and that licence was granted as very special case, as it had been represented by the Punjab National Bank, that it would be in the interests of the public, and both the institutions concerned, to effect and complete the transfer with as much speed as possible. The documents also show that a merger was intended and was brought about.

47. In the judgement of the High Court, Ext.W/247, certain remarks made by the Chairman of the Bharat Bank, and in the affidavit of Shri Goenka, are set out at pages 9 and 10. It was pointed out by the Chairman of the Bharat Bank, that liquidation would be highly prejudicial, and would mean loss to the bank, enormous expense, and discharge of the entire staff. Amalgamation was also not favoured because the value of the assets would have had to be considerably scaled down, and this would not be accepted by the share-holders. Furthermore the continuation of the Bharat Bank under the then existing circumstances would have meant heavy recurring losses. Therefore, he was of the opinion, that the only feasible proposition was to enter into arrangement with the Punjab National Bank. These remarks made by the two persons in question also show, that the arrangement that was thought of and put in execution, was a scheme, by which there was a merger of the Bharat Bank with the Punjab National Bank in respect of all the banking business, of the former bank, as it then existed.

48. Again, attention has been drawn to the evidence of MW7, Lala Yodh Raj, that the agreement, Ext. W/24, is substantially on the same lines, as those of an agreement between the Punjab National Bank and the Bhagwan Das Bank. This agreement between the said two banks took-place in 1940. According to the evidence of Lala Yodh Raj, the draft of that agreement was shown to Shri Shah the Legal Adviser, with a direction to draft an agreement, and he contributed towards the final shape of the agreement, Ext.W/24. For all sorts of service rendered by him in connection with the merger, and matters arising therefrom, he was paid a fee, which was borne half and half by the Punjab National Bank and the Bharat Bank. There is also the evidence of MW 4, Shri Radhey Lal Aggarwal, who was working as Legal Adviser of the Punjab National Bank, that he prepared the draft of the agreement, in accordance with the instructions given to him. What is contended before me is, that the evidence discloses, that there was an agreement between the Bhagwan Das Bank and the Punjab National Bank in 1940, that the said bank lost its identity, and became merged with the Punjab National Bank, that the agreement, Ext. W/24, was also drafted substantially on the lines of the agreement between the Bhagwan Das Bank and the Punjab National Bank, and that this also shows, that the very same scheme of merger was adopted in the way in which it had been adopted on a former occasion in 1940.

49. Attention is drawn to the evidence of Shri Bheri Ram, who is a retired Manager of the Punjab National Bank, WW35. According to his evidence, he joined the service of the Bharat Bank in 1942 as Manager, Lahore. He took-over charge of the New Delhi Branch of the Bharat Bank in 1949. He was taken into the Punjab National Bank on merger. The merger was in March, 1951. The Dalmia Group who held a majority of shares in the Bharat Bank, and had also purchased a majority of shares of Lala Yodh Raj, and his concern, including the Punjab National Bank, wanted to run one concern, and, therefore, they transferred the assets and liabilities of the Bharat Bank to the Punjab National Bank. That is how the merger took-place. This witness held a power of attorney as Manager



of the Bharat Bank. On the date of merger there was no change of the staff. There was change of board, and change in affixing fresh rubber stamps. Only such of the employees, clerks and others, were taken by the Punjab National Bank as were approved by the Bharat Bank authorities. After the merger, he became the Manager of the Punjab National Bank, and he did the same duties as in the Bharat Bank. He was given secret instructions by Shri P. R. Mehta, who was for sometime General Manager of the Bharat Bank, that staff selected by the Bharat Bank should be taken in the Punjab National Bank, and the rest of those not selected, were not to be absorbed in the Punjab National Bank. In cross-examination it has been elicited, that this witness sent the application, Ext.M/5, but he denies, that the portion, Ext.M/5A is written by him. According to Shri Bheri Ram, all the liabilities of the Bharat Bank, except those in Pakistan, were transferred, and all the assets of the Bharat Bank except those not approved by the Punjab National Bank were transferred to the latter. The share capital was not taken-over by the Punjab National Bank. This witness says, that the power of attorney of the Bharat Bank continued to be in force for about a year after he became the Manager of the Punjab National Bank, and every-body in the Punjab National Bank knew about it. This witness admits his signature on Exts. M/10-12. He issued letters of appointment as Manager, Punjab National Bank, to the staff of his branch, but he did not issue letters of appointment to all the members of his staff.

50. From an examination of the evidence as a whole, it is clearly established, that there was merger, fusion, or amalgamation of the Bharat Bank with the Punjab National Bank, as a consequence of the transactions Exts.W/17 and 24. The banking business of the Bharat Bank was transferred in its entirety, as a running and going and continuing business to the Punjab National Bank, and the same identical business was continued by the Punjab National Bank. Some branches of the old Bharat Bank were bodily taken-over, and were continued by the Punjab National Bank, but in its name. The other branches of the Bharat Bank were closed down and they merged with the Punjab National Bank in its then existing offices. There was a closure by the Bharat Bank of all its branches in India. According to Ext.W/24, the transferor was to execute an irrevocable general power of attorney in favour of the transferee, and or its nominee, empowering the attorney to receive and recover all the outstandings, advances, loans, decrees and debts, and to effect realisations and recoveries, and to give effective discharge. There was complete transfer of the management of the entire banking business of the Bharat Bank to the Punjab National Bank. On the circumstances established in this case, the Punjab National Bank is the direct successor-in-interest of the Bharat Bank in relation to the latter's banking business.

51. The question then is, whether the Punjab National Bank was bound to take in its employ all the employees of the Bharat Bank, who were then working in the said bank. I have referred to the evidence of Lala Yodh Raj, which shows, that there were about 2300 employees of the Bharat Bank. The letter, Ext. W/60 shows, that the Punjab National Bank had about 240 branches at that time. The evidence of Shri H. L. Parvana, WW33, who was in service of the Bharat Bank for about 7 years, is, that at the time of the transfer of assets and liabilities of the Bharat Bank, the number of its branches was 135, and the number of the employees was about 2400. The employees of the Bharat Bank were agitating by various means to prevent the transfer, so that the employees might not go out of employment. I have referred to the demands made by the Unions, and also the representations made by them to several authorities in this connection. The evidence of Shri Parvana is, that at the time of transfer, out of 2400 employees of the Bharat Bank, about 800 were employed by the Punjab National Bank. Some of the employees of the Bharat Bank were discharged by the Bharat Bank soon after the transference of the assets and liabilities, while others in April, 1951, and the rest between April and the first week of May, 1951. His further evidence is, that so far as his knowledge goes, the employees of some of the branches of the Bharat Bank, which were retained by the Punjab National Bank, after taking-over the assets and liabilities of the former, were first made to resign, and then appointed in the service of the Punjab National Bank. The majority of the employees of the Bharat Bank were paid one month's salary in lieu of notice, though a few of them were paid three months' salary in lieu of notice. The contention on behalf of the workmen is, that, after the merger, a number of employees of the Bharat Bank were not able to secure employment, and they were thrown on the streets and that they are entitled to be reinstated now in the service of the Punjab National Bank, with continuity of service.

52. The contention on behalf of the Punjab National Bank is, that in the agreement, Ext. W/24, paragraph 20 states, that the transferee was to be under no obligation to take into its service any of the employees of the transferor, then employed at the Head Office, or its branches, or Pay Offices. The circular, Ext. W/25, already referred to, dated 3rd March 1951 is the Head Office circular, regarding recruitment of staff. There is reference therein to a confidential circular dated 26th February, 1951. By that circular, the appointing authorities were authorised to appoint permanently in the service of the Punjab National Bank, such members of the staff of the Bharat Bank at their stations, as they considered most loyal and efficient. The new entrants were to be entitled to the minimum starting salary, payable to them. It is contended on behalf of the Punjab National Bank, that it employed as many employees as it could even though it was under no obligation to absorb any of the employees of the Bharat Bank, and that in any case it had no obligation in law to take into its service the employees, who were not employed by it.

53. It is important to note, that such employees as were taken into the service of the Punjab National Bank were employed only after they had resigned their posts in the Bharat Bank before they were appointed by the Punjab National Bank. According to the evidence of Shri K. C. Mehta MW 5, he was entrusted with the task of incorporating the employees of the Bharat Bank into the service of the Punjab National Bank. He received intimation from the Punjab National Bank authorities that he should first obtain the resignation of the employees working under them and then give letters of appointment to them. Ext. W/26 dated 29th March 1951 also refers to the fact, that the Punjab National Bank was insisting on prior resignations from the Bharat Bank before any employee could be entertained, or appointed in their service.

54. In this connection reference may be made to the decision of the Supreme Court in Dahingepar Tea Estate (1958 II LLJ 498). At page 505 it is observed as follows:—

“A number of points were discussed and a number of decisions of High Courts and Labour Courts were cited at the bar on the question whether on a transfer of business as a going concern, the incoming management becomes a successor to the outgoing management; and if so, to what extent the incoming management must recognize the rights of labour already accrued as to gratuity, bonus, etc., and to continuity of service of such labour as was employed by the outgoing management. In the view we have taken on the facts of the case it is not necessary for us, on this occasion, to express any opinion on those questions or pronounce any opinion on the correctness of any of those decisions.” On the findings in the case an award for re-instatement of workmen was affirmed.

55. Reference may next be made to Kays Construction Co. (1958 II LLJ 660). At page 665 it was decided, that, in dealing with industrial disputes the tribunals should not be unduly influenced by academic questions of law, and that they should make an attempt to deal with the merits of each case according to its facts and circumstances. On the facts of that case it was found by the Tribunal that Mr. Khosla the 2nd respondent therein could not reconcile himself to the formation of the union of workmen, that, therefore, he took the decision to continue the business under a changed name, and that the appellant therein was not a new and independent company, and that the new company was speaking in the language of the old company. Mr. Khosla and his wife owned interest to the extent of 30 per cent in the said concern. On those facts, it was held, that, though the appellant and the second respondent herein were two separate legal entities, the workmen must be deemed to be continuing in the same business, which was only given a different name, in order to defeat their rights that had accrued, or in formation. It was found ultimately, that there was no genuine closure, but improper lock out of the workmen. It was decided by the Supreme Court, that the view taken by it in the Dahingepar Tea Estate governed the decision on the facts of the case and the award for reinstatement of the old workmen was confirmed.

56. On behalf of the workmen a number of other decisions have been relied upon in this connection. In the decision in Nishat Talkies Chavan V. Sawankar (1958 I LLJ 36), it was held by a Bench of the Bombay High Court, that, in order that employees should continue to enjoy any rights that they had acquired by reason of past service, two conditions have to be satisfied, (1) that there is a transfer of business, and (2) that there is continuity of service. At page 39 the correct test is laid down as being not, whether there is succession to the business.

but whether the business had been transferred without disturbing the identity of the business and its continuity. Although a successor of a business will necessarily be a transferee, there may be a transferee of a business who is not necessarily a successor. By continuity of service is not meant necessarily legal continuity, but only continuity in fact, i.e. the employee must continue to serve the business without a substantial break in service. Thus, if a transferor gives notice of termination of service, and the transferee makes a fresh appointment, this by itself, although it may in law amount to a break in continuity, will not affect the continuity of service for the purpose of determining industrial relations. Nor does it constitute a break in service, if a short time elapses between such termination of service by the transferor, and appointment by the transferee (which are legal forms resorted to by the employer in an attempt to deprive the employees of the rights and privileges they had acquired by reason of past service), so long as the employees continue to serve the business, even after the termination and before employment. Regarding identity of business, what is required is, that the same business, which was carried on by the transferor must be carried on by the transferee. It is observed at page 40, that the doctrine, governing the relations of employer and employee in the 19th century is now obsolete, and the duty of the industrial tribunal and court is to modify the contractual rights and obligations, if it becomes necessary to do so in the light of industrial legislation, and legal decisions relating thereto. The prior decisions in *Bombay Garage Vs. Industrial Tribunal* (1953 ILLJ 14), and *New Gujrat Cotton Mills Vs. Labour Appellate Tribunal* (1957 II LLJ 194), were referred to. The observations in the decision of the Madras High Court in *Odeon Cinema* (1954 II LLJ 314) were cited in this connection and they are as follows:—

"The industrial tribunal has cited a number of decisions of other industrial tribunals, in the course of which it has been held, that where there is a transfer of business of one management to another, the rights and obligations which existed as between the old management and their workers continue to exist *vis-a-vis* the new management, after the date of the transfer." The Bombay High Court approved this and remarked as follows:—

"We are in respectful agreement with the statement of the law in the passage quoted above." It was held in the said decision, that there was identity of business, that all that had happened was a change of beneficial interest in the business, and in such a case the employees continued to enjoy the same rights and privileges, that they had acquired by reason of their past service in the said business.

57. In the decision in the *New Gujrat Cotton Mills Vs. Labour Appellate Tribunal* (1957 II LLJ 194), the *Gujrat Cotton Mills Co. Ltd.* (referred to as the old company), went into liquidation and the liquidator was directed by the Court to sell it as a going concern. The *New Gujrat Cotton Mills*, (referred to as the new company), became the purchaser of the assets, the goodwill, and the leasehold rights of the company, together with buildings, plant, and machinery. The new company declined to continue in its employment certain employees of the old company. There was termination of employment of the employees of the old company by notice served upon them, or by virtue of Section 172 of the Indian Companies Act. It is observed by the Bombay High Court at page 198 as follows:—

"Under the ordinary law of contracts the applicants may have no right to claim against the purchaser of the assets of the old company, a right to continue in employment, but the questions arising out of industrial disputes cannot be decided merely on considerations of contractual obligations under the civil law. The object, sought to be achieved by the industrial law, is promotion of harmonious relations between Labour and capital, between the employer and the employee, and substantially by what is called labour legislation". It was held, that, the absence of direct contractual relationship between the old company and the new company was by itself no ground for rejecting the claim of the employees. It should be noticed, that the appeal to the Bombay High Court was preferred against the order of the Labour Appellate Tribunal, directing remand of the case to the Industrial Tribunal. The Labour Appellate Tribunal decided that in a case, where certain employees claimed relief from the successor-in-business, the court must consider, whether the refusal to give employment is capricious and unjustified on the part of the successor-in-business, or whether the successor can show cause for such refusal, founded on reasonable and *bona-fide* grounds, such as want

of work, inability of the applicant to carry out the available work efficiently, late receipt of the application for re-employment, in view of prior commitments, or any other cause which, in the opinion of the court, makes it unreasonable to force the successor-in-business to give re-employment to all or any of the employees of the old concern. It was against this order of the Labour Appellate Tribunal, that the writ was filed before the Bombay High Court, and ultimately the writ was dismissed.

58. The above decision of the Bombay High Court was followed by the Punjab High Court in Messrs Meerut Co-operative Milk Supply Union Vs. The Workers of Delhi Milk Supply Scheme in Civil Writ Case No. 211-D of 1956. While referring to the decision cited above, it was observed as follows:—

"Moreover as held in New Gujrat Cotton Mills Ltd., Vs. Labour Appellate Tribunal and others, A.I.R. 1957 Bombay III, the industrial law takes a different view of the duties and obligations of a successor in business, different from the one based on the existence of contractual rights and obligations, and if a successor decides to run the same business which was carried on by his predecessor, the employees of the old concern are entitled to submit a dispute before the Industrial Tribunal regarding their rights and obligations in the business of the old concern, and these rights and obligations must be regarded as continuing and enforceable against the new management and not affected by the substitution of the new management for the old. In, the Management of Messrs. Odeon Cinema etc.Vs. The workers of Sagar Talkies, etc., A.I.R. 1954 Madras, 1045, it was taken to be settled law, that where there was transfer of a business of one management to another, the rights and obligations which existed as between the old management and their workers would continue to exist vis-a-vis the new Management after the date of the transfer."

59. In the decision in Artisan Press (1954 II LLJ 424), it was held, that in the case of transfer of a business when the same business was continued, the mere change of management did not affect the rights of the workers. In the decision in Palace Theatre, Salem Vs. Labour Appellate Tribunal (IX FJR 385), at page 387, it was decided that the existing management must be deemed to have taken over the business with all its liabilities and obligations towards the employees and therefore, if an employee had a right, which he could assert as against the old management, that management could not by merely transferring its assets, get rid of the claims and rights of the workman. In the decision in Lalubhai Aminchand (1953 LAC 388) it was found, that the company in question was the successor of the previous firm, and must accept responsibility in matters of gratuity for past service of the employees with the old concern.

60. It is however argued, that it can by no means be held, that the Punjab National Bank is the direct successor-in-interest of the Bharat Bank, because the latter was not taken-over by the Punjab National Bank lock, stock and barrel, and that in the decisions referred to there was out right purchase. It is contended, that the assets of the Bharat Bank were not transferred, that the share capital was left with the Bharat Bank, and that these circumstances are sufficient to negative the contention of the workmen. I am unable to agree with this contention. As is clear from the evidence and the documents referred to above, there can be no doubt, that the entire banking business of the Bharat Bank was transferred as a going and running concern to the Punjab National Bank. There was a merger of the Bharat Bank with the Punjab National Bank. I have also referred to the fact, that, even, as observed in the judgement of the Supreme Court, the Bharat Bank closed all its branches and ceased to do any banking business in any of its branches in India. In the notice to share-holders, and the resolutions passed by the Bharat Bank, the intention was, that the said bank should be business in other spheres, as may be decided upon by the Directors. After the date of merger, as from 10th March 1951, the Bharat Bank ceased to exist as a bank, doing banking business. The fact, that some of the assets or the share capital was retained, does not make any difference. The residual assets, which were not considered to be fit to be taken-over by the Punjab National Bank, and the assets in Pakistan, were not the subject-matter of the transfer. Moreover, there was a mortgage executed in favour of the Punjab National Bank. There was an out-right transfer of the banking business by the Bharat Bank as a going and running business, and the same identical business was continued by the Punjab National Bank. We have both identity and continuity of business, as a result of the transfer. There was a transfer of management in respect of the identical banking business, which was

carried on by the Bharat Bank, to the Punjab National Bank, and the same business was continued by the Punjab National Bank, but in its name and under its management. There were the same business, the same customers, the same books of account, and same fixtures, and in some cases same buildings and telephones. Only the name and seal of the bank were changed. The tests laid down in the decisions, referred to above, are satisfied on the facts of this case, and the Punjab National Bank is not only the direct successor-in-interest of the Bharat Bank, in relation to all the banking business of the Bharat Bank but also the said business was transferred to the Punjab National Bank without disturbing the identity of the business and its continuity.

61. On behalf of the management certain decisions have been relied upon. Reliance is placed on the decision in Arunachalam Pillai (1957 II LLJ 682). Thereunder there was only a transfer of some of the assets, and not of the business as such and it was held, that the purchaser could not be regarded as a successor to the establishment run by the previous employer. Next, reference may be made to Bharatiya Machine Tools Company (1956 LAC 409). There the transfer was by way of a lease. These decisions can have no application to the present case, wherein there is a complete and out-right transfer of the banking business, as a running and going business by the Bharat Bank to the Punjab National Bank, and the former ceased to do any such business in all its branches in India.

62. On the facts, as established on the present case, the test must be as laid down in the New Gujrat Cotton Mills (1957 II LLJ 194). At page 197 it is observed by the Bombay High Court as follows:—

"The Tribunal (Labour Appellate Tribunal) observed, that in such a case the court must carefully consider, whether the refusal to give re-employment is capricious, and industrially unjustified on the part of the successor-in-business or whether the successor can show cause for such refusal founded on reasonable and *bona-fide* grounds, such as want of work, inability of the applicant to carry out the available work efficiently, late receipt of the application for re-employment in view of prior commitments or any other cause which, in the opinion of the Court, makes it unreasonable to force the successor-in-business to give re-employment to all or any of the employees of the old concern."

In my opinion the above is the test to be applied in considering the claims of the workmen for re-instatement in the Punjab National Bank.

63. If the above test is applied, it will be found, that the conduct of the managements of both the banks was neither fair nor reasonable, nor *bona-fide*, in the matter of employment of the employees of the Bharat Bank. The workmen have complained, that the management of the Punjab National Bank adopted a "pick and choose" policy, according to which they selected personnel for employment in the Punjab National Bank according to their whims and fancies, when under law they were bound to employ all of them, except for reasonable cause. On the evidence, this complaint is fully justified. On behalf of the Punjab National Bank there is no satisfactory evidence to prove, that in the matter of selection of persons, any of the rules for appointment or procedure which ought to have been followed in the matter of retrenchment, and also as laid down by the Bombay High Court were ever followed. The workmen were reiterating, that unless suitable steps were taken for absorption of the employees, the transfer of the assets should be stopped. As already pointed out, the Punjab National Bank intimated, that it was employing about 700 employees. There were still a large number of other employees. I quite agree, that it might have been impracticable or even impossible to employ then all the 2,400 members of the staff by the Punjab National Bank. I have set out the evidence of Lala Yodh Raj, that the very purpose of the merger would have been defeated, if the entire staff of the Bharat Bank was taken-over by the Punjab National Bank, and that such a step would have meant transfer of the losses of the Bharat Bank to the Punjab National Bank. It should be remembered, that, according to the evidence of Lala Yodh Raj, the Punjab National Bank itself was in difficulty in 1949, and the Bharat Bank was in difficulty in 1951. The Reserve Bank gave its approval to the transfer of the business with a view to save the rights of the depositors, and the investing public. Therefore, it was imperative to see, that further losses were not inflicted. In this view, it was perfectly open to the Punjab National Bank to refuse them to employ all the 2,300 or 2,400 employees, that were serving in the Bharat Bank at or about the time of transfer, provided correct principles were adopted in the matter of selection. What is important to note is,

that no rational or warranted procedure was followed in the matter of selection of personnel for employment in the Punjab National Bank. The circular Ext. W/25, and the confidential circular, dated 26th February 1951, laid down, that only persons, who were loyal and efficient, were to be selected. A number of witnesses have been examined, on behalf of the workmen to show, that active members and office bearers of the Unions were not selected. Shri Parvana, WW 33 has given evidence, that he had put in about 7 years service in the Bharat Bank, that previously he was serving in the Punjab National Bank, that he was an office bearer of the Union, and that this was the reason why he was not selected. It is neither necessary nor profitable to set out in detail the evidence of about 27 witnesses, who have been examined in this connection. A perusal of their evidence leads to the inference, that the selection was made on a haphazard basis, and was based on considerations, other than seniority and efficiency, and qualifications. Favouritism and nepotism seem to have played their part in the matter of selection.

64. According to the evidence of Shri Shival Varma, MW 2, who was Chief Accountant in Bharat Bank in March, 1951, he had nothing to do with the recruitment of staff in the Punjab National Bank. He does not know, if only those persons were taken into the service of the Punjab National Bank who were asked by the Bharat Bank to tender their resignations. He admits, that he might have recommended some of the employees of the Bharat Bank for being taken into the service of the Punjab National Bank. According to the evidence of MW 3, who was Manager of a branch of the Bharat Bank in Karol Bagh, he received a circular, similar to Ext. W/25, on 10th March 1951. He was authorised by the circular to make selection out of the employees then working under him for recruitment in the Punjab National Bank. Those, who were not considered fit by him for recruitment to the Punjab National Bank, were sent back to the Head Office of the Bharat Bank, on or after 12th March 1951. In cross-examination he says, that he resigned from the service of the Bharat Bank in February, 1951, but no actual date of termination of service was given in that letter. It was after this that he applied for appointment in the Punjab National Bank. He was given to understand by Shri Mehta, an officer of the Punjab National Bank, that he would be recruited in the service of the Punjab National Bank, 3 or 4 days before he submitted his resignation to the Bharat Bank. In the first week of March, 1951 he received instructions from the Punjab National Bank authorities to obtain resignations of the employees then working under him. About 17 persons were working in the branch at that time. This witness also admits, that he received instructions from the Punjab National Bank, that only those persons were to be recommended by him for recruitment in the Punjab National Bank, who first resigned their service in the Bharat Bank. According to the evidence of MW 6, Shri Shryans Prasad Jain, when he was asked the question as to how the employees of the Bharat Bank were dealt with, his reply was, that some of them resigned from the service of the Bharat Bank, and the rest remained in the service of the Bank till they were discharged. His further evidence is, that the Bharat Bank authorities tried their best to see, that the Punjab National Bank took into its service the Bharat Bank employees, but the authorities of the Punjab National Bank did not agree to it. When he was asked the question how the announcement was made that 700 employees of the Bharat Bank were joining the Punjab National Bank, as mentioned in Ext. W/69, the answer was, that the Chairman of the Punjab National Bank had given information to that effect. The further statement was made, that no officer of the Bharat Bank was deputed to recommend Bharat Bank employees for employment in the Punjab National Bank. I have already referred to the evidence of Lala Yodh Raj, that it did not suit the management of the Punjab National Bank to recognize the rights of the discharged employees of the Bharat Bank. Had they agreed to give preference to Bharat Bank employees, the Punjab National Bank might have involved itself in some sort of decision of a court or a labour tribunal, that it had the responsibility of doing something for those members of the staff. Lala Yodh Raj also admitted, that almost 99.9 per cent of the staff of the Bharat Bank was connected with the business transferred to the Punjab National Bank. The evidence of Shri A. S. Puri, MW 8, is, that, according to the terms of the circulars the Managers were asked to appoint such members of the staff of Bharat Bank at their stations, as were considered by them to be loyal, honest, and efficient. It was left to the discretion of the Managers at the spot to recruit such number of employees as he considered necessary, so that there might be no dislocation in work.

65. On a consideration of the evidence, it is established, that selection of personnel for appointment in the Punjab National Bank from among the employees of the Bharat Bank was not made according to law. It is no doubt

true, that the management have the right to determine the strength of their labour force. It may not have been then possible for the Punjab National Bank to take into its employment all the 2,300 or 2,400 employees of the Bharat Bank, who were thrown out of service as a result of transfer. But in selecting personnel among them for appointment, the ordinary rules applicable to retrenchment, and the procedure as also laid down in the New Gujrat Cotton Mills case referred to above, must have been followed. It has not been proved, that refusal to employ such of those as were not employed by the Punjab National Bank, was founded on reasonable and *bona-fide* grounds, such as want of work, inability of the workman to carry out the available work efficiently, late receipt of applications for re-employment, or any other cause, which made it unreasonable to force the Punjab National Bank to give employment to all the employees of the old concern. The employment of a few of the workmen, and the refusal to employ the others, without due regard to the principles applicable to selection and the keeping out of several workmen on the ground of their union activities, amounts to unfair discrimination, and is not *bona-fide*, and is an act of unfair labour practice. It is no answer to say, that only such of those, who tendered their resignation in the Bharat Bank, could be employed in the Punjab National Bank. It was observed in the award, Ext. W/250, that they were "arranged resignations". It is no doubt true, that the employees could not be in service of both banks. But they had no choice except to tender resignation in their anxiety to secure employment. Suddenly for no fault of theirs, they were thrown out of employment after probably in many cases a number of years service, without any thought being bestowed by the management as to their fate. The Punjab National Bank was anxious only to protect itself against any action by these employees and I have referred to the evidence of Mr. Yodh Raj in this connection. It has not been proved, that such of the workmen as were kept out of employment, were guilty of any breach of service conditions, or rules, or any misconduct for which their services could have been terminated, or that they were inefficient, or were guilty of such acts as would be sufficient in the eye of law to enable it to be said that they were not fit to be taken into the Punjab National Bank. Such of those, as were not employed, lost employment and the benefit of long years of service in some cases, for no fault of theirs. The evidence of Shri Parvana shows, that they were given one month's wages as compensation in lieu of notice. The action of the management of the Punjab National Bank tended to disrupt industrial harmony, and was a cause of potent unrest. This action was followed by a number of representations, demonstrations, and strike. The workmen were seeking redress at the hands of various authorities. Even though there was a clause in Ext. W/24, absolving the Punjab National Bank from the obligation to employ the employees of the Bharat Bank, that clause operated to the prejudice of the said employees. I find, that, in the matter of selection of personnel from among the Bharat Bank employees for employment in the Punjab National Bank, as a result of the transfer of business and management, the Punjab National Bank adopted a procedure, which is not warranted by law, that its arbitrary conduct, in selecting only some of the members of the staff, is not *bona-fide*, and is not based upon recognised rules of law, and that such action amounts to unfair labour practice, and is discriminatory, and prejudicial, to the interests of industrial peace, and harmony.

66. The question next is about the relief to which the affected workmen are entitled. It would appear, that, in addition to the 700 employees, to whom reference is made in the circulars of the Punjab National Bank, and the announcement Ext. W/69, certain other employees of the Bharat Bank were taken into the service of the Punjab National Bank subsequently. But still a large number of them remained without absorption by the Bank. It should be seen, that no names are mentioned in the reference, and that the names of employees alleged to have been affected are not mentioned in the order of reference. The reference is general, and it relates to the absorption of the Bharat Bank employees by the Punjab National Bank. The Unions filed, along with their claim statement, Annexure "A", marked as Ext. W/260, as containing the names of several employees, who were not absorbed by the Punjab National Bank, in spite of their long periods of service. The names of 186 employees are shown therein and there is a note, that the list was not exhaustive. Ext. W/264 is a revised list of employees of the U.P. Branches of the Bharat Bank, who had not been absorbed in the Punjab National Bank, and it contains the names of 51, and the list is signed by Shri J. Mehrotra on behalf of the U.P. Bank Employees' Union, Central Office, Kanpur. We have, therefore, the names of some of the workmen in the lists, Exts. W/260 and 264. The lists have been filed without verification, but they give an idea as to some of the persons kept out of employment.

67. The contention on behalf of the Unions is that these various employees, who were not employed by the Punjab National Bank, in spite of many of them having put in about 7 years of service, is unlawful, and that they must be re-instated in service, with retrospective effect from 12th April 1951 with full back wages. In the decisions of the Supreme Court in Dahingepar Tea Estate (1958 II LLJ 498), and Kays Construction Co. (1958 II LLJ 660), awards, that had been made for re-instatement of certain employees, were confirmed. The decisions show that in suitable cases re-instatement would be a proper remedy for the workmen.

68. The question however is whether, on the facts of the present case, re-instatement should be ordered, and full back wages should be paid as contended on behalf of the workmen. The question is whether it is the proper remedy in respect of about 240 employees, whose names are mentioned in the lists, referred to above, or even more whose names are not available. It will be seen, that a considerable time has elapsed from 10th March 1951, the date of transfer. It has got to be considered, whether relief of re-instatement can be granted in the circumstances, that have prevailed since the date of transfer, and in view of the considerable amount of time that has elapsed. It is quite possible, that most of the employees have obtained alternative employment, and may not be anxious to leave their present posts or occupations. Re-instatement of these ex-employees as demanded will also raise difficult questions as to seniority, promotion, status, etc. Instead of solving any difficulty, more difficulties are likely to be created, if an order for re-instatement of these employees is made as demanded. It is likely to violently upset the existing arrangements, which have been in vogue for a considerable period of time, with undesirable consequences. I am of opinion, that, in the circumstances of the case, it is not desirable or proper to order re-instatement as demanded with effect from 10th March 1951 or 12th April 1951 as claimed.

69. At the same time, the above mentioned workmen should not be deprived of their claim to re-employment and suitable compensation. I have found above and also the decisions establish, that in the matter of selection of personnel from among the ex-employees of the Bharat Bank, the Punjab National Bank should have followed the correct rules and procedure in law, and especially the rules regarding retrenchment. The several workmen, whose names are found in the lists, Exts. W/260 and 264, and probably others, whose names are not found therein, are entitled to be re-employed in future vacancies in the Punjab National Bank, but without continuity of service between 10th March 1951 and date of re-employment. In regard to such re-employment only general directions can be given as this is not a reference about individual cases. The list of ex-employees as contained in Exts. W/260 and 264 is attached to this award as Schedule I. The concerned Unions shall send within a month from the date when this award is published in the Official Gazette, to the Punjab National Bank, a full list of ex-employees of the Bharat Bank, seeking re-employment in the Punjab National Bank, giving full particulars, as to date of employment in the Bharat Bank, emoluments last drawn in that bank, qualifications, and present employment, and such other particulars as should be communicated to the Punjab National Bank, arranged category wise, and branch wise, and as far as possible according to seniority. This will facilitate their re-employment in the Punjab National Bank. The rules framed under the Industrial Disputes Act, in the matter of re-employment of retrenched personnel, should be followed. I hold, that in future vacancies, that may arise in the Punjab National Bank, subsequent to the date when this award becomes enforceable, the Punjab National Bank shall follow the procedure laid down in Section 25H of the Act, and Rules 77 and 79 of the Industrial Disputes Act (Central) Rules, 1947, and fill up such vacancies by appointing to them the ex-Bharat Bank employees, who have not been till now absorbed, subject also to the following conditions:—

- (i) That it is proved, that the said employees were in the service of the Bharat Bank on 10th March 1951,
- (ii) That such employees are workmen according to the definition of "workman" in Section (2) (5) as it exists at present in the Industrial Disputes Act,
- (iii) That such employees are not considered unfit, for reasons to be recorded in writing by the management, for employment, and
- (iv) That such employees make applications for appointment to the Punjab National Bank. The said ex-employees shall be re-employed in the posts corresponding to those last held by them in the Bharat Bank.



or equivalent posts of the same cadre. Such employees, on re-employment, shall be paid emoluments not less than those drawn by them in the Bharat Bank on 10th March 1951, or 10th April 1951, whichever amount is higher, and they will be governed by all such conditions of service, as are applicable to them under law.

70. The question next is with reference to the claim for payment of compensation, for forced unemployment for all these years from April, 1951. In view of the considerable time that has elapsed, and for which neither party is responsible, it seems to me, that it is reasonable to award 12 months' emoluments as compensation to each and every one of the ex-employees of the Bharat Bank, who has not been so absorbed by the Punjab National Bank. This shall be calculated according to the rate at which the said monthly emoluments were being paid by the Bharat Bank on 10th March 1951 to the said employees. It is made clear, that this relief is awarded in addition to the relief for re-employment, as directed above.

71. I find accordingly on the above issues.

*Issue No. 1.*

72. A number of legal objections have been raised on behalf of the Punjab National Bank. The first objection, that has been taken before me, is about the validity of the reference. It is argued, that the reference is vague, that the names of the various workmen are not mentioned in the order of reference, and that, in the absence of the names of the several employees, the reference must be deemed to be invalid. This contention is untenable. The reference is about the absorption of the Bharat Bank employees into the Punjab National Bank. It is perfectly clear, that this relates to the absorption of all the employees, who were in service at the time of the transaction, Ext. W/24. There is no vagueness about the reference, in the manner contended on behalf of the management. It may also be noticed, that this was the language employed in the previous reference, when the dispute about the absorption of the Bharat Bank employees was referred. Again, the decision of the Supreme Court in *Hotel Imperial Vs. Chief Commissioner* (1959 II LLJ 553) is important in this connection. The present dispute is between the management of the Punjab National Bank, on the one hand and its workmen, represented by the various Unions, of which the said employees are members. There is nothing vague about the same. As was observed in the above mentioned decision, the reference to the Unions is merely for the sake of convenience, so that the Tribunal may note to whom it should give notice, when proceeding to deal with the reference. This does not preclude the workmen, if they wanted to be represented by any other Union, to apply to the Tribunal for such representation, or even to apply for being made parties individually. It was also laid down that a reference which is otherwise valid, does not become incompetent, simply because it is mentioned therein, that the workmen will be represented by such and such Union in the dispute. The further objection, that the reference was bad, because it did not specify the names of the workmen involved in the dispute, was also rejected. It is observed at page 555 as follows:—

"It is in our opinion unnecessary for the purpose of Section 10, whether the dispute is of a general nature, relating to the terms of employment, or conditions of labour of a body of workmen, to mention the names of particular workmen, who might have been responsible for the dispute. It is only where a dispute refers to the dismissal of particular workmen as represented by the Union, that it may be desirable to mention the names of the workmen concerned. It is, therefore, obvious, that it was unnecessary to mention in the order of reference the names of the workmen in respect of whom the dispute was raised. The objections, raised to the form of the reference, are untenable, and must be over-ruled."

73. The second objection raised is in regard to the scope of the reference. The contention on behalf of the Bank by Shri A. S. Puri is, that the reference covers only those employees of the Bharat Bank, who were not taken into the service of the Punjab National Bank, that the words used in the reference, namely "absorption of Bharat Bank employees", mean, that it can have application only to those employees, who had not been absorbed, and, that, therefore, those employees, who were absorbed and who are in the service of the Punjab National Bank, are excluded by the reference. Quite the contrary, objection was taken by Shri Khullar, who represented some of the employees of the Punjab National

Bank. The contention put-forward by him was that the reference must be limited only to those employees of the Bharat Bank, who were absorbed by the Punjab National Bank, and who are in service, that, they are entitled to put-forward the contention, that they should have continuity of service as from 3rd October 1951, and also other benefits as a result thereof, and that the claim on behalf of the ex-employees of the Bharat Bank, who were not so absorbed, for re-instatement and other reliefs, is outside the scope of the reference. The contention on behalf of the workmen, by Shri Parvana, who represents the Federation, and also other representatives of the Unions, who appeared before me, is, that the reference is wide enough to cover both sets of employees, namely those, who were absorbed by the Punjab National Bank, and also who were not so absorbed, and were kept out. It seems to me, that the very contentions, that have been urged before me, are sufficient indication as to the very wide scope of the reference. In my opinion, the reference is wide enough to cover not only the ex-employees of the Bharat Bank, who were taken into the service of the Punjab National Bank, but also those who were not so taken. It was to include both sets of employees in the reference, that it was made in such general and wide terms. The words used, namely, "absorption of Bharat Bank employees", are wide enough to cover all the ex-employees of the Bharat Bank, irrespective of the fact, whether they were absorbed by the Punjab National Bank, or were not so absorbed. I find on this issue, that the reference is valid, and that the scope of the reference is wide enough to cover each and every workman of the Bharat Bank, who was in service on 10th March 1951, the date of transfer, and that the dispute, regarding all these employees, falls within the scope of this reference.

#### *Issue No. 2.*

74. The next objection, that has been raised by Shri A. S. Puri, is, that there is no industrial dispute at all, and, therefore, the reference is invalid. What is urged before me is, that the employees, who are in the service of the Punjab National Bank, have no interest at all in the dispute regarding the re-instatement of such of the employees of the Bharat Bank, as were not taken into the service of the Punjab National Bank, and that, therefore, there is no industrial dispute, so far as such workmen are concerned. This again is an untenable contention. The words "any person" used in the definition of "workman" in Section 2(k) of the Industrial Disputes Act, were the subject-matter of judicial interpretation in the decision in *Dimakuchi Tea Estate* (1958 I LLJ 500). The Supreme Court held, that the words "any person" are wide enough and meant a person in whose employment, or non-employment, or terms of employment, or conditions of labour, the workmen as a class have a direct or substantial interest. There are two crucial limitations, namely, (i) that the dispute must be a real dispute between the parties, and (ii) that the person, regarding whom the dispute is raised, must be one in whose employment, non-employment, or terms of employment, the parties to the dispute have a direct or substantial interest. It was further observed, that the person, regarding whose employment, non-employment, terms of employment, or conditions of labour, the dispute was raised need not be strictly speaking a "workman" within the meaning of the Act, but must be one in whose employment, non-employment, or terms of employment, or conditions of labour, the workmen as a class have a direct or substantial interest. There is no doubt, that, on the facts of the present case, the employees of the Punjab National Bank have a direct or substantial interests in regard to the employment or non-employment of the ex-employees of the Bharat Bank, who had not been taken into the service of the Punjab National Bank. The fact, that the dispute has been raised, in respect of such of the ex-employees of the Bharat Bank, as were not absorbed by the Punjab National Bank, and therefore, not in service at any time of the Punjab National Bank, and not in service, now, makes no difference at all. The workmen of the Punjab National Bank have, as a class, an interest in the employment, and the conditions of labour of the ex-employees of the Bharat Bank, who were not absorbed. It is the very question of the absorption of the said employees, that is the subject-matter of the dispute. The above principle, laid down by the Supreme Court, was also applied in the decisions in *Dahingear Tea Estate* (1958 II LLJ 498), and *Kays Construction Co.* (1958 II LLJ 660). It was observed in the former of the two decisions cited above, that even though the concerned workmen were not the workmen of the purchaser, still they were persons, in whose employment, or non-employment the actual workmen of the Dahingear Tea Estate were directly interested, that, therefore, the ratio decidendi of the *Dimakuchi Tea Estate* case applied, and there was an industrial dispute. At page 665 of the latter case, it was observed, that it was well settled, that a dispute, which has validly given rise to a reference,

need not necessarily be a dispute, directly between an employer and his workman. The definition of the expression "industrial dispute", is wide enough to cover a dispute between the employers and his workmen, in regard to the non-employment of others, who may not be his workmen at the material time. It is perfectly obvious, on the evidence that the workmen of the Punjab National Bank have a material interest in the non-absorption and the non-appointment of those persons, among the ex-employees of the Bharat Bank, who were not taken into employment by the Punjab National Bank, that their cause has been espoused by the workmen of the Punjab National Bank, and that there is an industrial dispute. I find accordingly.

*Issue No. 3.*

75. The next contention raised is, that the All India Punjab National Bank Employees' Federation have no *locus standi* to put-forward the claim for absorption of the Bharat Bank employees. This contention is only stated to be rejected. There is no doubt, that this union has a wide membership of the employees of the Punjab National Bank, and it has *locus standi* to take up the cause of the concerned employees of the Bharat Bank. I may also state, that various other Unions have appeared before me, and represented the cases of their respective members, who were ex-employees of the Bharat Bank. This objection also must be rejected.

*Issue No. 7.*

76. The next contention, that has been raised is with reference to the employees of the Bharat Bank, who were taken into the service of the Punjab National Bank. The claim put-forward on their behalf is, that they must be given not only continuity of service, but that such continuity must be given with retrospective effect, that their salaries, etc., must be revised, that their seniority must be re-fixed, taking into account their previous service in the Bharat Bank, and that suitable adjustment must be made in regard thereto. On behalf of the workmen certain memoranda have been filed, namely, Exts. W/259, 260, 261, 265, and 267, as containing details of the adjustments to be made. In these various documents, the contention on behalf of the concerned workmen, is that they must be put back in the position they would have occupied with retrospective effect had the benefit of continuity of service been given to them. It is argued, that they are entitled to increments and seniority and promotions and status on the basis of such service. The contention on behalf of the Bank is, that they are not entitled to such continuity at all. Reliance has been placed upon the decision in *Ispahani Ltd.* (1959 II LLJ 4). It was found therein, that the new company took-over the old business of *M. M. Ispahani Ltd.* The new company, which came into existence in September, 1947, agreed to employ those employees of the old *M. M. Ispahani Ltd.*, whose services were likely to be determined. These employees agreed to the termination of their service with *M. M. Ispahani Ltd.*, and obtained settlement of their claims for provident fund, and also received all arrears of salary from them. They were thereafter appointed after withdrawal of their provident fund, by the new company. There was no express or implied undertaking given by the company, regarding continuity of service of the employees, joining the provident fund of the company afresh. In these circumstances, the decision of the Labour Appellate Tribunal was upheld, and the demand of the workmen was rejected. It has been contended on behalf of the Bank, that this decision applies to the facts of the present case, that the workmen, who were entertained, in the Punjab National Bank were taken into service after they had resigned their posts in the Bharat Bank, and that they had no reason to complain about their emoluments, after they were taken into the Punjab National Bank. It is admitted before me in the course of arguments by Shri Parvana, and other representatives of the Unions on behalf of the concerned workmen, that all the persons, who were taken in the service of the Punjab National Bank, were given emoluments not less than those which they were drawing in the Bharat Bank previously, and that there had been no reduction in their emoluments. It is also admitted, that they were given the grades and pay applicable to workmen of A Class banks, and as settled by the All India Bank Award. Their grievance now is, that they must be given continuity of service, and that, if their previous service in the Bharat Bank is taken into account, they would be entitled to recover more salary by way of additional increments, and that also they will be entitled to higher status by reason of their seniority, taking into account their previous service in the Bharat Bank. It seems to me, that the various benefits, that are being claimed by the employees of the Bharat Bank, who were taken into the service of the Punjab National Bank, and the various adjustment in the manner shown in the memoranda, cannot be conceded on the facts of this case. The fact remains that they entered

into service as fresh entrants, and it is not as though that they were given less emoluments, compared with their previous emoluments in the Bharat Bank. They also resigned their posts in the Bharat Bank. No doubt, in the award, Ext. W/250, they were referred to as "arranged resignations". It is too late in the day now to canvass the question, whether such resignations were forced, voluntary, or were valid or not valid. It is not even alleged, that such resignations were withdrawn. The workmen gave the resignations in the Bharat Bank, with a view to secure employment in the Punjab National Bank. It is true they had weak bargaining power and had no other alternative, but the effect of the resignations cannot be over-looked. Apart from this, it will appear that quite a number of the workmen were taken into the service of the Punjab National Bank sometime after the end of May, 1951. In the course of arguments it was stated, that, as vacancies arose subsequent to April, 1951, some of the ex-Bharat Bank employees were taken into service and that there were intervals between the termination of service by the Bharat Bank and the entertainment by the Punjab National Bank, whether long or short. The demands of the workmen, if accepted, will bring about an unwarranted upheaval in the existing arrangements of the Bank, and cannot be contemplated with equanimity.

77. However, attention has been drawn by Shri Parvana to the decision in *Tuttapullam Estate* (1959 I LLJ 324), wherein the benefit of continuity of service was given in the matter of calculation of gratuity. It seems to me, that it is reasonable to hold, that all the persons, among the ex-employees of the Bharat Bank, who were taken into the service of the Punjab National Bank, should be entitled to count for purposes of gratuity, their previous service in the Bharat Bank, subject to the service being proved. Beyond this benefit, the concerned employees are not entitled to any other relief, and the adjustments, asked for, cannot be granted. I find accordingly.

#### *Issue No. 8.*

78. The question next is about the relief, to which the workmen are entitled. The workmen, who have already been absorbed by the Punjab National Bank, are not entitled to any relief in this proceeding, except that they are entitled to count, for purposes of gratuity, their previous service in the Bharat Bank. With reference to the persons, who are not so absorbed, they are not entitled to re-instatement, but only to compensation, and re-employment, as directed above.

79. In the result, an award is passed as follows:—

- (i) With regard to the ex-employees of the Bharat Bank, who have been taken into the service of the Punjab National Bank, they shall be entitled to count for purposes of gratuity, their previous service in the Bharat Bank, subject to the same being proved, and, in calculating such gratuity, such previous service shall also be taken into account, and they are not entitled to any further relief in this proceeding.
- (ii) With reference to the ex-employees of the Bharat Bank, who have not been taken into the service of the Punjab National Bank so far, and whose names are provisionally given in Schedule I, (a) the Punjab National Bank shall re-employ them in future vacancies, that may arise in the said Bank, subsequent to the date when this award becomes enforceable, in accordance with the directions contained in paragraph 69, and, on such re-employment, they shall also be entitled to include for purposes of calculating gratuity their previous service in the Bharat Bank, subject to the same being proved, and (b) they shall be paid compensation by the said bank equivalent to 12 months' emoluments, and as directed in paragraph 70.

(iii) There will be no order as to costs.

(Eighty-seven pages).

The 28th December, 1959.

E. KRISHNA MURTI,

Central Govt. Industrial Tribunal,  
Delhi.

SCHEDULE I  
ANNEXURE "A"

Ext. W/260.

Sl. No.	Name of the Employee	Identity Number	Date of Appointment	Branch or Deptt of H.O. last attended
1	H. L. Parvana . . . . .	H-91	12-5-44	Head Office.
2	A. S. Chauhan . . . . .	A-88	20-4-44	*Do.
3	Ram Chander . . . . .		9-9-44	Do.
4	Khushal Singh . . . . .	K-549	27-11-49	Do.
5	Hari Singh . . . . .	H-92	1-5-43	Do.
6	P. S. Bhandari . . . . .	P-180	6-3-45	Do.
7	H. K. Chapran . . . . .	H-206	-2-46	Do.
8	Roop Singh . . . . .	R-792	10-3-47	Do.
9	Sri Chand Gupta . . . . .	S-790	1-3-47	Do.
10	Gaya Prashad . . . . .	S	17-9-46	Do.
11	Udal Singh . . . . .	S	2-3-48	Do.
12	Chandan Lal Gupta . . . . .	C-182	10-8-46	D. Ganj.
13	Panna Lal . . . . .	S		H.O.
14	Mangat Ram Jain . . . . .	M-35	8-9-44	Do.
15	Budh Singh . . . . .	S	13-3-43	Do.
16	Ram Piaray Singh . . . . .	S	22-6-43	Do.
17	Pushkar Singh . . . . .	P-53	1943	Do.
18	Nathan Lal Mathur . . . . .	N-68	6-11-44	Do.
19	Mohinder Kumar Jain . . . . .	M-459	30-8-46	Daryaganj Branch, Delhi.
20	K. C. Jain . . . . .	K-388	11-4-43	Saddar Bazar, Delhi.
21	Murari Lal Jain . . . . .		1-4-44	Chandni Chowk, Delhi.
22	Chander Singh . . . . .	S	4-2-48	Head Office.
23	Radhey Sham . . . . .	R-120	13-11-43	Do.
24	Som Nath . . . . .	S-136	2-8-43	Do.
25	Ascherj Lal Ghulati . . . . .	A-173	25-9-45	Saddar Bazar, Delhi.
26	Rati Ram . . . . .	R-93	12-10-43	Head Office.
27	D. R. Saddey . . . . .	S-95	11-5-44	Do.
28	Sunder Singh . . . . .	S	August, 1947	Daryaganj, Delhi.
29	Naval Singh Singla . . . . .	N-21	30-8-43	Do.
30	Bindeshwari Prashad . . . . .	S	14-9-46	Subzi Mandi, Delhi.
31	Pune Dev Prashad . . . . .	S	6-3-46	Head Office.
32	Jaleshwar Ram . . . . .	S	2-3-48	Do.
33	Gaya Prashad . . . . .	S	5-11-42	Do.
34	Dharam Pal Bhatia . . . . .	D-294	17-10-46	Do.
35	R.L. Goga . . . . .	R-589	15-3-46	Subzi Mandi, Delhi.
36	Prem Chand Jain . . . . .		24-2-48	Chandni Chowk Delhi.
37	Lal Singh . . . . .	S	25-2-47	Do.
38	Vijay Singh . . . . .	S	1-11-46	Head Office.
39	Nagina Singh . . . . .	S	1-8-46	Do.
40	Prem Singh . . . . .	S	1947	Chowri Bazar, Delhi.
41	Munna Lal . . . . .	S	12-4-47	New Delhi.
42	I. D. Mathur . . . . .	I-11	19-6-43	Head Office.
43	Suresh Chand Sharma . . . . .	S-228	1-3-44	Do.
44	Ram Kishan Singh Chaudhari . . . . .	R-311	8-11-44	Do.
45	Parmeshwari Dass . . . . .	P-144	5-10-44	Do.
46	Murari Lal Sharma . . . . .	M-488	13-9-46	Chandi Chowk, Delhi.
47	Ram Nath Malhotra . . . . .	R-257	1-4-44	Do.
48	A. P. Jain . . . . .	AC-144	1-3-43	Do.
49	Raghubir Sahai Saxena . . . . .	R-268	10-6-44	Chawri Bazar, Delhi.
60	R. D. Sharma . . . . .	R-407	15-5-55	Do.
51	Shanti Swarup Jain . . . . .	S-196	1-8-44	Darya Ganj, Delhi.
52	Hari Singh . . . . .	S	August, 1943	Head Office.
53	Khem Chand . . . . .		24-7-44	Do.
54	Mohinder Das Jain . . . . .	M-21	16-11-42	Do.
55	I. D. Prashar . . . . .	I-13	9-11-43	Do.
56	Mohinder K. Rai . . . . .	M-3	23-6-43	Do.
57	Mahabir Prasad Jain . . . . .	M-13	1-3-43	Darya Ganj, Delhi.
58	Ram Narain Gupta . . . . .	R-81	2-1-43	Head Office.
59	Shadi Ram . . . . .	S		Do.

Sl. No	Name of the Employee	Identity Number	Date of Appointment	Branch or Deptt of H O last attended
60	Girdhari Lal	S	20-2-47	Darya Ganj, Delhi
61	R. S. Kumbuh	R-144	August, 1943	Head Office.
62	Labhu Ram Sharma	I-80	31-5-45	Darya Ganj, Delhi.
63	Moti Ram Jain	MC-459	1-1-44	Do.
64	Asa	S	1948	Head Office.
65	G. D. Mathur	G-41	1-7-43	Ranchi
66	Ramt Abhar	S	17-9-46	Head Office
67	Kashmiri Lal Goyal	K-352	10-8-54	Do
68	Sumat Prashad Jain	S-344	16-11-44	Do.
69	R P Gupta	R-203	3-1-44	Do.
70	Lakshmi Chand Tejpal	I-20	23-10-43	New Delhi.
71	Bhawani Datt Pant	S-434	16-2-46	Do.
72	Sulekh Chand	S-543	23-5-45	Darya Ganj, Delhi
73	Padam Sain Jain	P-152	19-11-44	Head Office.
74	Sohan Pal Singh	S	7-5-43	New Delhi.
75	Jugal Kishore Jain		23-10-43	Darya Ganj, Delhi.
76	Bhagwant Choubey	S	22-4-45	Head Office.
77	Pratap Singh	S	19-4-48	Do.
78	Ram Kumar Bhatnagar	R-64	14-10-43	Do.
79	Bachi Ram	S	1947	Subzi Mandi, Delhi.
80	Jagdish Chand Jain	J-II	1-9-1943	Head Office.
81	Bhagwati Prasad		27-9-43	New Delhi.
82	Bhagwant Singh Verma	B-247	2-5-46	Head Office.
83	Tula Ram	S	12-9-46	Do.
84	Krishan Swarup Bhatnagar	K-467	9-8-46	Chandni Chowk, Delhi
85	Mohan Lal Sharma	K-S	June, 1948	Head Office.
86	Ram Samajh	S	1945	Daryaganj, Delhi.
87	Babu Ram Jain	B-51	1-11-46	Head Office.
88	K. N. Sharma	K-167	6-3-44	Do
89	Narbdeshwar Singh	N-123	8-1-45	Saddar Bazar, Delhi
90	Chaman Lal	C-76	1-5-44	Head Office.
91	G G Saxena	G-157	31-5-45	Do.
92	C L Seth	C-61	12-1-44	Do.
93	V. K. Jain	V-19	11-8-43	Do.
94	Jammuna Prashad	S	April, 1948	Do
95	Duli Chand Jain	D-144	23-7-45	Saddar Bazar, Delhi.
96	Hou Lal Aggarwal		24-6-46	S. Mandi, Delhi.
97	Madan Lal Malhotra	M-539	23-12-47	Head Office.
98	Kishan Lal Sharma	K-190	11-5-44	Do.
99	Dayala Ram	S	26-8-45	Do.
100	Pritam Singh	P-99	1-2-43	Do.
101	Anoop Singh Jain	AC 272	7-5-47	Daryaganj, Delhi.
102	Maharaj Din Jamader	S	13-2-43	Chandni Chowk, Delhi.
103	Mahendra Kumar Jain	M-192	4-7-44	H O.
104	Bal Raj Kapur	B-494	6-9-46	H O.
105	Shanti Sarup Duggal	S-232	29-2-44	H.O.
106	Jagdev Singh Chauhan	J-271	6-3-46	H.O.
107	Jai Ram	S	1-9-43	Darya Ganj, Delhi
108	Sampat Singh Verma	S-415	28-2-45	H.O.
109	Ramratan Lal Verma	R-693	14-11-46	H O.
110	Prakashanand Jain	P-138	4-5-48	Ch. Ch. Delhi.
111	Nanu Ram	S	28-3-46	H.O.
112	Kali Ram Jain	K-365	29-8-45	H.O.
113	Indra Sen Jain	I-23	29-6-44	H.O.
114	Khacheru	S	1948	H.O.
115	Krishan Kumar	K-507	17-9-46	New Delhi.
116	B S. Bhatnagar	B-274	12-4-45	H.O.
117	Narain Prasad	S.	8-10-47	Subzi Mandi, Delhi.
118	Tara Chand Jain	T-40	13-2-44	Chawri Bazar, Delhi.
119	Mangat Ram Sharma	M-445	24-8-46	H O.
120	Lachman Singh	S.	8-1-45	H.O. New Delhi.
121	S. N. Khanna	S-119	16-6-43	H.O.
122	Dina Nath Gangania	D-129	16-9-44	Saddar Bazar, Delhi.

Sl. No.	Name of the Employee	Identity Number	Date of Appointment	Branch or Deptt. of H.O. last attended
123	Bakshi Ram Agnesh	B-6	14-4-43	H.O.
124	O. P. Kalra		1948	H.O.
125	Guru Datt Gaur			H.O.
126	Jamna Pd. Verma	J-23	6-2-43	Bhagalpur.
127	Brij Bhushan Pandey	B-607	22-11-48	Do.
128	P. K. Sarkar	P-71	28-5-43	Do.
129	Hari Dayal	H-70	15-3-43	Do.
130	Llanan Ojha	S.	18-2-48	Do.
131		Missing in Ext. W 260		
132	S. P. Dubey	S.	25-5-43	Do.
133	Satyanarain Sharma	S-871	Sept. 1947	Do.
134	Mahabir Singh	S.	25-11-43	Do.
135	Madhusudan Prashad	H-149	12-5-44	Gaya.
136	Paras Nath			Patna
137	R. L. Bhartuar			Jehanabad.
138	R. P. Shukla			Patna.
139	Som Datt	H.O./Chawari Bazar.		
140	Hari Chand	S.	Oct/1947	Panipat.
141	Brijmohan Lal Sharma	B-251	12-1-45	Do.
142	A. S. Jain	A-181	1-11-45	Kurukshetra.
143	M. N. Saxena	M-463	26-10-46	Jullundur City.
144	Ram Sarup Vats	R-286	4-7-44	Rohtak.
145	A. S. Sachdeva			Ludhiana.
146	Mr. Kalia, (C.R.)			Do.
147	Har Narain	S.	23-10-44	Chandausi.
148	Dharma Kumar Jain	D-282	7-8-46	Muzaffarnagar.
149	Pavan Prakash Sangal	P-245	24-8-45	Do.
150	Ram Prashad Saxena	R-344	18-3-44	Hapur.
151	Bhag Chand Jain	B-202	9-8-44	Meerut City.
152	Ramcharan Singh	R-429	19-9-45	Ghaziabad.
153	Kharak Singh	S.	1-1-47	Do.
154	Jagdish Pd. Jain	J-15	1-1-43	Bijnaur.
155	Ram Acharaj	S.	1248	Ghaziabad.
156	Kishan Chand	K-538	1-4-47	Do.
157	Bhagwan Chandra Sharma	B-41	27-3-43	Najibabad.
158	Sri Ram Malhotra	S-417	27-2-45	Hardwar.
159	R. C. Aggrawal	R-425	23-4-45	Lakhimpur Kheri.
160	K. M. L. Agnihotri	K-196	27-1-44	Do.
161	S. N. Kapur	S-132	1-7-43	Do.
162	Karan Singh Singla	K-351	18-4-44	Chandausi.
163	Ram Prakash Misra	R-80	1-3-43	Do.
164	Nanak Chand	S.	12-5-44	Ghaziabad.
165	Prem Prakash Jain	P-307	22-7-46	Meerut City.
166	Jai Prakash Jain	J-200	20-1-43	Do.
167	Pyarey Lal	S.	12-10-44	Chandausi.
168	S. N. Nigam	S-484	21-5-45	Bulandshahr.
169	V. B. Upadhaya	N-43	18-9-43	Ahmedabad G. R.
170	D. D. Kudva	D-242	17-1-46	Madras A.S.
171	N. M. Roy	Lyons Range, Calcutta.		
172	M. C. Dass		Do.	
173	B. N. Dalmia		Do.	
174	M. M. Nath		Do.	
175	P. Upadhaya		Do.	
176	J. Bhandari		Do.	
177	S. M. Naimuddin		Do.	
178	N. N. Bannerji		Do.	
179	D. D. Misra	Chowringhee Branch, Calcutta.		
180	R. B. Nath		Do.	
181	Rambux Roy		Do.	
182	B. Pathak	Barra Bazar, Calcutta Branch		
183	J. Dubey		Do.	
184	B. P. Sinha	Raniganj Branch.		
185	Shankar		Do.	
186	Surju Prashad		Do.	

(This list is not exhaustive)

Sd/- H. L. PURI,  
General Secretary,  
All India Punjab National Bank Employees' Federation, Delhi.

## SCHEDULE I—continued.

Ext. W/264

## U.P. BANK EMPLOYEES' UNION, CENTRAL OFFICE, KANPUR.

*Revised list of employees Uttar Pradesh Branches of Bharat Bank Ltd. who have not been absorbed in the Punjab National Bank Ltd.*

Sl. No.	Name of the employee	Date of joining	Designation	Name of the Branch of Bharat Bank.
1	2	3	4	5
1	Shri Jagat Narain Kakar . . . . .	13-7-43	Accountant	Belanganj, Agra.
2	" S. C. Paliwal . . . . .	3-1-45	Clerk	Do.
3	" Lachman Pd. Agarwal . . . . .	1-2-44	Cashier	Do.
4	" G. C. Charurvedi . . . . .	1-6-44	Godown-keeper	Do.
5	" Mohan Sarup Tikka . . . . .	7-2-44	Clerk	Johri Bazar, Agra.
6	" Nandkishore Gupta . . . . .	21-4-43	Head Cashier	Aligarh.
7	" Salig Ram Sharma . . . . .	11-7-43	Accountant	Do.
8	" Onkar Nath Dixit . . . . .	16-5-45	Clerk	Do.
9	" Ramesh Chand Mital . . . . .	8-2-46	Do.	Do.
10	" Rudara Prakash Saxena . . . . .	13-5-46	Do.	Do.
11	" Basdeo . . . . .	17-9-43	Peon	Do.
12	" Jagat Narain Mehra . . . . .	21-6-43	Accountant	Allahabad.
13	" Ganga Pd. Bhalla . . . . .	1944	Head Cashier	Do.
14	" Adit Prasad Singh . . . . .	17-8-46	Clerk	Do.
15	" Har Narain . . . . .	25-12-45	Do.	Chandauli.
16	" Ramesh Chand Agarwal . . . . .	23-4-45	Do.	Do.
17	" D. S. Rajbansi . . . . .	30-8-46	Do.	Dehra Dun.
18	" A. Suraj Narain Ayer . . . . .	1-7-45	Do.	Do.
19	" Ram Kishan . . . . .	9-2-43	Peon Jamadar	Do.
20	" Vishnu Dutt Dixit . . . . .	13-6-44	Clerk	Dhampur.
21	" Janender Das Jain . . . . .	2-4-43	Do.	Do.
22	" S. S. Chobey . . . . .	22-2-43	Accountant	Farrukhabad.
23	" J. N. Mishra . . . . .	23-7-46	Clerk	Do.
24	" R. K. Rastogi . . . . .	15-11-43	Do.	Do.
25	" M. S. Katiyar . . . . .	2-12-46	Do.	Do.
26	" Piare Lal . . . . .	14-2-44	Peon	Do.
27	" Mangal Prasad Shukla . . . . .	4-10-45	Clerk	Gorakhpur.
28	" R. D. Dewedi . . . . .	17-6-43	Cashier	Do.
29	" Suraj Bux Misra . . . . .	24-5-43	Peon	Do.
30	" R. B. Jain . . . . .	15-9-43	Clerk	Harharas.
31	" Ram Prasad . . . . .	7-4-43	Jamadar	Do.
32	" D. S. Temar . . . . .	20-6-44	Clerk	Jhansi.
33	" R. S. Temar . . . . .	11-7-45	Do.	Do.
34	" B. N. Saxena . . . . .	15-1-46	Do.	Do.
35	" H. C. Agarwal . . . . .	Jany. 1944	Head Cashier	Do.
36	" Panna Lal Agarwal . . . . .	Nov. 1943	Asstt. Cashier	Do.
37	" Jagdishwar Nath Mehrotra (J. N. Mehrotra). . . . .	9-9-43	Asstt. Accountant	Kanpur.
38	" P. D. Misra . . . . .	1-6-44	Asstt. Manager	Do.
39	" H. L. Gupta . . . . .	13-10-43	Accountant	Mathura.
40	" Nathu Lal Misra . . . . .	28-12-44	Clerk	Mirzapur.
41	" Uma Shankar Misra . . . . .	1-3-45	Godown Clerk	Do.
42	" Uma Shankar Srivastava . . . . .	11-5-46	Clerk	Do.
43	" Mathura Das Chobey . . . . .	8-4-45	Asstt. Cashier	Mathura.
44	" Narinjan Lal . . . . .	1-9-43		Moradabad.
45	" P. N. Mehrotra . . . . .	25-2-43		Do.
46	" Rameshwar Dayal . . . . .	12-10-45		Do.
47	" Kishan Lal Gupta . . . . .	28-3-46		Do.
48	" Rattan Singh . . . . .	6-11-43		Do.
49	" Mahipal Chand Jain . . . . .	15-12-42	Clerk-in-charge	Muzaffarnagar.
50	" Hoshlar Singh . . . . .	1-9-43	Clerk	Do.
51	" Ram Sarup . . . . .	1-5-43	Peon	Do.

Sd/-

U. P. Bank Employees' Union, Central Office, Kanpur.  
[No. 10(21)/56-LRII.]



## ORDERS

*New Delhi, the 28th January 1960*

**S.O. 332.**—Whereas the employers in relation to the Chirimiri Colliery and their workmen represented by the Chhattisgarh Colliery Workers Federation, Chirimiri, have jointly applied to the Central Government for reference to a Tribunal of an industrial dispute in respect of the matters set forth in the said application and reproduced in the Schedule hereto annexed;

And whereas the Central Government is satisfied that the said Federation represents a majority of the workmen,

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 10 of the Industrial Disputes Act 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Additional Industrial Tribunal, Bombay, constituted under section 7A of the said Act

## THE SCHEDULE

## FORM "A"

(See Rule 3)

**FORM OF APPLICATION FOR THE REFERENCE OF AN INDUSTRIAL DISPUTE  
TO A TRIBUNAL UNDER SECTION 10(2) OF THE INDUSTRIAL DISPUTES  
ACT, 1947.**

Whereas an industrial dispute exists between the Management of Chirimiri Colliery and its workmen as represented by Chhattisgarh Colliery Workers' Federation and it is expedient that the matters specified in the enclosed statement which are connected with or relevant to the dispute should be referred for adjudication by a Tribunal, an application is hereby made under Section 10(2) of the Industrial Disputes Act, 1947, that the said matters should be referred to a Tribunal

A statement giving the particulars required under Rule-3 of the Industrial Disputes (Central) Rules, 1957, is attached

*Dated the 1st October, 1959*

*For the Management.*  
(Sd.) SARAN  
General Manager,  
Chirimiri Colliery Company,  
"Amrit Bhavan", Residency Rd  
Post Box 83, Nagpur-1

*For the Workmen,*  
(Sd.) R. L. MALVIYA.  
President  
Chhattisgarh Colliery  
Workers' Federation, P.O  
Chirimiri, Dist Surguja, M.P.  
(Sd.) P. ACHARYA  
Offg General Secretary  
Chhattisgarh Colliery Workers'  
Federation, P.O Chirimiri,  
Distt. Surguja. (M.P.)

Statement required under Rule 3 of the Industrial Disputes (Central) Rules, 1957, to accompany the form of application prescribed under Section (2) of Section 10 of the Industrial Disputes Act, 1947.

- (a) Parties to the dispute including the name and address of the establishment or undertaking involved

Management of Chirimiri Colliery known as CHIRIMIRI COLLIERY COMPANY Amrit Bhavan, Residency Road, Nagpur

AND

Workmen of Chirimiri Colliery as represented by CHHATTISGARH COLLIERY WORKERS' FEDERATION, P.O Chirimiri, Distt Surguja (Madhya Pradesh)

(b) Specific matters in dispute

1 (a) Whether the dismissal of Shri C. K. Naidu, ex-Provident Fund Clerk of Chirimiri Colliery from the services of the Colliery with effect from 21st June 1958 is lawful and justifiable.

(b) If not, to what relief he is entitled.

2. What should be the rate of allowance payable to the leaders of Chirimiri Colliery for pushing of empty tubs and from what date it shall be payable.

(c) Total number of workmen employed in the undertaking affected 1700.

(d) Estimated number of workmen affected or likely to be affected by the dispute 320.

(e) Efforts made by the parties themselves to adjust the dispute

Agreement to refer the matters of present dispute for adjudication arrived at during the conciliation proceedings.

[No. 2/67/59-LRII.]

*New Delhi, the 29th January 1960.*

**S.O. 333.**—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Jharkhand Colliery and their workmen in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

#### SCHEDULE

(a) Whether the transfer of Shri M. Alam, Register Keeper, Jharkhand Colliery, as Assistant in the Law Office of Bokaro Ramgarh Limited, Hazaribagh, is justified

(b) If not, whether his discharge from employment with effect from the 7th September, 1959 as Register Keeper, Jharkhand Colliery, is justified? If not, to what relief is he entitled?

[No. 2/227/59-LRII.]

S. N. TULSIANI, Under Secy.

*New Delhi, the 1st February 1960*

**S.O. 334.**—In pursuance of the provisions of paragraph 20 of the Employees' Provident Funds Scheme framed under section 5 of the Employees' Provident Funds Act, 1952 (19 of 1952), the Central Government hereby appoints Shri K. S. Naik as Regional Provident Fund Commissioner for the whole of the State of Mysore, vice Shri K. R. Marudeva Gowda, I.A.S. Shri K. S. Naik shall work under the general control and superintendence of the Central Provident Fund Commissioner.

[No. 31(691)/60-PF-I]

**S.O. 335.**—In exercise of the powers conferred by sub-section (1) of section 13 of the Employees' Provident Funds Act, 1952 (19 of 1952) and in super-session of the Notification of the Government of India in the Ministry of Labour and Employment No. S.O. 98, dated 31st December 1958, the Central Government hereby appoints Shri K. S. Naik, Regional Provident Fund Commissioner, Mysore as an Inspector for the whole of the State of Mysore for the purposes of the said Act and of any scheme framed thereunder, in relation to an establishment belonging to or under the control of, the Central Government or in relation to an establishment connected with a railway company a major port, a mine or an oil field or a controlled industry, vice Shri K. R. Marudeva Gowda, I.A.S.

[No. 31(691)/60-PF-I]

*New Delhi, the 2nd February 1960*

**S.O. 336/PWA/Mines/Rules/Am**—The following draft of further amendments to the Payment of Wages (Mines) Rules, 1956, which the Central Government proposes to make in exercise of the powers conferred by sub-sections (2), (3) and (4) of section 26, read with section 24 of the Payment of Wages Act, 1936 (4 of 1936) and in supersession of the draft amendments published with the notification of the Government of India in the Ministry of Labour & Employment No. S.O. 2535 dated the 27th November 1958, published in the Gazette of India a Part II Section 3(ii) dated the 6th December 1958 is hereby published as required by sub-section (5) of section 26 of the said Act for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 10th May 1960.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government. Such objection or suggestion should be addressed to the Secretary to the Government of India, Ministry of Labour & Employment, New Delhi.

*Draft amendments*

In the said rules.

(i) in rule 2, after clause (k), the following clause shall be inserted, namely:—

“(kk) “Regional Labour Commissioner” means an officer appointed as such by the Central Government;”

(ii) in rules 9, 10, 11, 13 and 19, for the word “Inspector”, wherever it occurs, the words “Regional Labour Commissioner” shall be substituted;

(iii) for rule 18, the following rule shall be substituted, namely:—

“18. *Annual Return*—Every employer shall send a return in Form V so as to reach the Regional Labour Commissioner not later than the first of February following the end of the year to which it relates endorsing simultaneously a copy thereof to the Inspector having jurisdiction under the Act over the mine.”

[No. Fac. 49(24)/58.]

**CORRIGENDUM**

*New Delhi, the 1st February 1960*

**S.O. 337.**—In the notification of the Government of India in the Ministry of Labour & Employment No. S.O. 1717, dated the 28th July, 1959, published at page 1906 in the Gazette of India, Part II—Section 3(ii), dated the 1st August, 1959, under the heading “*Members representing the employers of dock workers and shipping companies*”, in item (3), for the entry “Representative of the Indian Coastal Conference”, read “Representative of the Indian National Steamship Owners’ Association”.

[No. Fac. 180(9).]

P. D. GAIHA, Under Secy.

**MINISTRY OF EDUCATION**

*New Delhi, the 2nd February 1960*

**S.O. 338.**—Whereas three vacancies were caused in the University Grants Commission by the retirement of three members under the proviso to sub-section (1) of section 6 of the University Grants Commission Act, 1956 (3 of 1956):

And whereas in the notification of the Government of India in the Ministry of Education No. F. 24-46/59, U-5(B), dated the 19th January, 1960, two members from among the Vice-Chancellors of Universities were appointed in two of the said vacancies:

Now, therefore, in exercise of the powers conferred by section 5 of the said Act, the Central Government hereby appoints Pandit H. N. Kunzru, M.P., under clause (c) of sub-section (2) of section 5 of the said Act, as a member of the University Grants Commission in the third vacancy aforesaid.

[No. F. 24-46/59, U-5.]

K. G. SAIYIDAIN, Secy.

## VISVA-BHARATI UNIVERSITY

*Santiniketan, the 4th January, 1960*

S.O. 339—Audited account for 1957-58

## STATEMENT OF ACCOUNTS

*Abstract Balance Sheet as at 31st March, 1958*

LIABILITIES	Rs. nP	Rs. nP	ASSETS	Rs. nP	Rs. nP
<b>BLOCK VALUE (As per contra)</b>			<b>VALUE OF LANDS, BUILDINGS, FURNITURE, MACHINERIES ETC.</b>		
General Office—General .	61,97,554 16				
Do. 1st 5 year Plan .	2,11,164 52		General Office—General .	63,44,279 83	
Do. Vinaya-Bhavana Bldgs.	5,35,627 52		Do. 1st 5 year Plan .	2,11,164 52	
Palli Samgathana Vibhaga .	9,40,403 13	78,84,749 33	Do. Vinaya-Bhavana Bldgs. .	5,35,700 52	
<b>CAPITAL FUND</b>				70,91,071 87	
General Office . . . .	48,835 13		Palli Samgathana Vibhaga .	9,40,403 13	
Palli Samgathana Vibhaga .	2,10,341 99		Publishing Department .	1,26,543 13	81,58,018 13
Publishing Department .	8,266 84	2,67,443 96	<b>FUND INVESTMENT</b>		
<b>OTHER FUNDS</b>					
General Office . . . .	6,55,193 40		General Office . . . .	5,20,441 92	
Palli Samgathana Vibhaga .	10,147 31		Publishing Department .	47,368 57	5,67,810 40
Publishing Department .	55,573 43	7,20,914 14	<b>OTHER ASSETS</b>		
<b>GOVERNMENT GRANTS.</b>			General Office (14,100-75 plus		
General Office . . . .	2,75,738 00		13,759-98 plus 216-25 plus		
Palli Samgathana Vibhaga .	21,911 90	2,97,649 90	13,398-75 plus 2,000-62 plus		
			11,462-46 plus 71,084-87 plus		
			749-75 plus 5,000-00 plus		
			8,239-20) . . . . .	1,40,012 01	
<b>EARMARKED DONATIONS</b>					
General Office . . . .	72,441 04		Palli Samgathana Vibhaga .	2,547 12	
Palli Samgathana Vibhaga .	1,175 66	73,616 70	Visva-Bharati Patrika		
			(4,384-45 plus 15-00)	4,399 45	1,46,958 58

## BALANCE OF SUNDRY ACCOUNTS

Palli Samgathana Vibhaga . . . . . 7,297 09

## LOAN ACCOUNT

General Office . . . . . 1,46,725 67  
Palli Samgathana Vibhaga . . . . . 97,831 77  
2,44,557 44

## DEPOSITS

General Office (2,37,825-84 plus 1,11,729-11) . . . . . 3,49,554 95  
Palli Samgathana Vibhaga . . . . . 11,570 42  
Publishing Department . . . . . 18,294 14  
Visva-Bharati Patrika . . . . . 325 49  
3,79,745 00

## ADVANCE, SUSPENSE . . . . .

Palli Samgathana Vibhaga . . . . .  
(7,673-76 plus 58-31) . . . . . 7,732 07  
Visva-Bharati Patrika . . . . . 2,989 87  
Publishing Department . . . . . 15,000 00  
25,721 94

## REFECTORY ACCOUNT

General Office . . . . . 1,05,721 64

## SUNDRY LIABILITIES

General Office (53,293-10 plus 730-72 plus 2,104-12 plus 2,033-61)  
Palli Samgathana Bibhaga . . . . . 58,168 25  
(309-74 plus, 3,051-61) . . . . . 3,361 35  
Publishing Department . . . . . 72,690 07  
Visva-Bharati Patrika . . . . .  
(2,328-04 plus 618-04) . . . . . 2,946 08  
1,37,165 75

## STOCK ACCOUNT

General Office . . . . . 100 00

## SUNDRY DEBTORS

Palli Samgathana Vibhaga . . . . . 35,968 22  
Publishing Department . . . . . 40,089 31  
Visva-Bharati Patrika . . . . . 96 20  
76,153 73

## ADVANCE, SUSPENSE, IMPREST ETC.

General Office (1,48,612-89 plus 3,200-00 plus 21-38) . . . . . 1,51,834 27  
Palli Samgathana Vibhaga . . . . .  
(9,488-66 plus 165-00 plus 1,11,729-11) . . . . . 1,21,382 77  
Publishing Department . . . . .  
(11,622-21 plus 71,989-00) . . . . . 83,611 21  
Visva-Bharati Patrika . . . . . 15 00  
3,56,843 25

Refectory Account . . . . . 1,05,721 64

## STORES

General Office (75,026-28 plus 100-00 plus 994-00 plus 3,015-00) . . . . . 79,135 28  
Palli Samgathana Vibhaga . . . . . 1,23,964 16  
Publishing Department . . . . . 5,23,998 88  
Visva-Bharati Patrika . . . . . 2,144 56  
7,29,242 88

## INCOME &amp; EXPENDITURE ACCOUNT

General Office . . . . . 9,611 55  
Palli Samgathana Vibhaga :  
C. I. Extn. & Rehabilitation  
(Silpa Sadana) . . . . . 41,630 80  
51,242 35

## Abstract Balance Sheet as at 31st March, 1958

LIABILITIES	Rs. nP	Rs. nP	ASSETS	Rs. nP	Rs. nP
INCOME AND EXPENDITURE AND PROFIT AND LOSS ACCOUNT			CASH AND BANK BALANCES		
General Office . . . . .	6,85,158 28		General Office . . . . .	12,44,154 02	
Publishing Department . . . . .	6,88,148 11		Palli Samgathana Vibhaga . . . . .	45,876 49	
Visva-Bharati Patrika . . . . .	5,356 08	13,78,662 47	Publishing Department . . . . .	38,016 48	
			Visva-Bharati Patrika . . . . .	3,307 32	13,31,354 31
TOTAL . . . . .		1,15,23,345 36	TOTAL . . . . .		1,15,23,345 36

The Accounts and Balance Sheet of the Visva-Bharati University for the year 1957-58 have been test audited under my Supervision. Subject to the observations made in the Audit Report, the Accounts exhibit, in my opinion, a true and correct view of the state of affairs of the University according to the best of information and the explanations given to me and as shown in the books of the University.

Sd/- K. C. CHAUDHURI,  
Artha-Sachiva,  
Visva-Bharati University.

Sd/- K. P. JOSEPH,  
Deputy Accountant General (O.A.)  
West Bengal.

GENERAL OFFICE  
Balance Sheet as at 31st March, 1958

LIABILITIES	Rs. nP	Rs. nP	ASSETS	Rs. nP	Rs. nP
Block Value as per contra	63,44,279 83		1. Value of Land at Santiniketan, Sriniketan and Vinaya-Bhavana (with Garden)		
Less : Staff Quarters out of loan.	1,46,725 67	61,97,554 16	as per last A/c. . . . .	23,74,706 62	
Block Value : Bldgs. etc.			Land at Kalimpong . . . . .		
Under 1st 5 Year Plan . . . . .		2,11,164 52	as per last A/c. . . . .	963 00	
Block Value : Vinaya-Bhavana Buildings etc. . . . .		5,35,627 52		23,75,669 62	
CAPITAL FUND					
As per last A/c. . . . .	2,59,177 12		Less : Sale proceeds of land (being value of land acquired by the Government) . . . . .	17,044 09	23,58,625 53
Less : Transferred and Shown in Pali Samgathana Vibhaga A/c. . . . .	2,10,341 99	48,835 13	2. Land and Building at Calcutta as per last A/c. . . . .	1,46,848 52	
			Less : Value depreciated @ 1 1/2 %	2,202 73	1,44,645 79
FUNDS					
Sundry Earmarked Funds . . . . .			3. Buildings at Santiniketan as per last A/c. . . . .	24,59,308 06	
As per last A/c. . . . .	5,22,635 79		Less : Value of Furniture . . . . .		
Compassionate Allowance Fund			Included in Buildings		
As per last A/c. . . . .	4,139 19		A/c. 26,999-2-11		
Rabindra Bharati Fund . . . . .			in 1952-53		
As per last A/c. . . . .	37,343 50		and 1953-54 less		
Poddar Fund . . . . .			Depreciation @ 1 1/2 % already		
As per last A/c. . . . .	5,887 98		charged 1283-4-6 from the year		
Less : Spent during the year	87 56	5,800 42	1953-54 to 1956-57 . . . . .	25,715 90	
				24,33,592 16	
Discretionary Grant Fund of Vice-Chancellor			Less : Value depreciated @ 1 1/2 % . . . . .	36,503 88	23,97,088 28
As per last A/c. . . . .	5,750 00		Add : Construction out of Capital A/c. . . . .	16,106 35	
Less during the year . . . . .	70 00		—Do.—Revenue A/c. . . . .	6,883 05	22,989 40
	5,820 00				24,20,077 68
Less spent during the year . . . . .	545 50				
	5,274 50				

## GENERAL OFFICE

Balance Sheet as at 31st March, 1958—contd.

LIABILITIES		Rs. nP.	Rs. nP.	ASSETS		Rs. nP.	Rs. nP.
Depreciation Fund							
As per last A/c.	50,000.00						
Added during the year	30,000.00	80,000.00	6,55,193.40				
Stock of Publication							
As per contra	..	..	100.00				
				4. Kutch Buildings, as per last a/c.	22,172.75		
				Less: Value depreciated @ 10 %	2,217.27	19,955.48	..
				Add: Construction out of Revenue A/c.	9,004.50	28,959.98	
				5. Kali Mohan Smriti Mandir, as per last A/c.	1,809.41		
				Less: Value depreciated @ 1½ %	27.01	1,782.40	
				6. Septic Tank and Drain for kitchen waste disposals as per last A/c.	6,617.39		
				Less: Value depreciated @ 25 %	1,654.35	4,963.04	
				7. Water supply Scheme at Santiniketan as per last A/c.	3,73,748.90		
				Less: Value depreciated.	11,687.28	3,62,061.62	
				Add: Pipe line connections out of Revenue A/c.	8,409.38	3,70,471.00	
				8. Old Water Works as per last A/c.	32,783.91		



			Less : Value depreciated @ 5%	1,639.20	31,144.71
<b>UNSPENT BALANCES OF GOVT. GRANTS :</b>					
Govt. of India for Capital Expenditure under 1st Five Year Plan	20,593.93		9. Masonry Well As per last A/c Less : Value depreciated @ 20%	25,921.25 518.43	25,402.82
Govt. of India for Agro-Economic Research	2,077.40		10. Deenabandhu Fund wells as per last A/c		4,350.00
-do- for Agro-Economic Res Publications	3,660.80		11. Electric Installations As per last A/c. Less : Value depreciated @ 5%	37,113.25 1,855.66	35,257.59
-do- for Capital Expenditure Agro-Economic Building	61,257.49		Add : Service Line and Elec. Wiring out of Capital A/c. do- Out of Rev. A/c	391.81 4,884.20	5,276.01 40,533.60
-do- for Research in Social Tension	397.10		12 Machinery and Plants as per last A/c. Less : Value depreciated @ 5%	8,309.81 415.49	7,894.32
-do- for Books on Humanities	27,169.51		13. Motor Bus, Cars, Lorries etc as per last A/c Less : Value depreciated @ 10%	25,519.12 2,551.91	22,967.21
-do- for Maintenance of Cash Balance	40,000.00				
-do- for Study Tour	7.00				
-do- for Publication of Approved Works	942.88				
-do- for Repairs and Renovation to Tata Buildings	17,216.49				
-do- for Hostel Servants' Quarters	1,796.35				
-do- for Sinking Tube Well	1,00,000.00				
W B. Govt. Grant for Hostel for 'C' Category Santhal Trainees	107.49				
Orissa Government Grant for Collection of Folk Songs	0.13				
Central Government Grant for Research in Problems with Secondary Education	500.00				
-Do- for Natir Puja Performance	11.43	2,75,738.00			
<b> earmarked DONATIONS:</b>			14. Fencing, Garden, Trees etc. as per last A/c.		35,588.55
Balance as per last A/c.	27,548.45		15. Library Books and Manuscripts as per last A/c.	3,26,650.00	
Add : Receipts during the year	81,276.05	1,08,824.50			

## GENERAL OFFICE

Balance Sheet as at 31st March, 1958—contd.

LIABILITIES	Rs. nP.		ASSETS	Rs. nP.		Rs. nP.
Less : Spent during the year	36,383·46	72,441·04	Add : Purchase in			
			1951-52 . . .	2898·61		
			in 1952-53 . . .	2780·55		
			in 1953-54 . . .	1876·94		
			in 1954-55 . . .	402·89		
			in 1955-56 . . .	21,584·58		
			in 1956-57 . . .	35,399·05	64,942·62	
					3,91,592·62	
			Less : Value Depreciated			
			5% (from 1951-52-1956-57)	89,999·52		
					3,01,593·10	
			Less : Value of Book lost . . .	1,693·27		
					2,99,899·83	
			Add : Books purchased during			
			the year . . . . .	24,997·70		3,24,897·53
BALANCES OF SUNDRY ACCOUNTS			16. X' Ray Installation			
As per last A/c. . . . .	7,034·10	7,034·10	as per last A/c. . . . .	25,158·39		
Less : Spent during the year			Less : Value depreciated @ 5% . . .	1,257·92	23,900·47	
Islamic and Studies . . . . .	6,784·10					
M.I.T. Scheme . . . . .	250·00	7,034·10	Add : X' Ray Apparatus pur-			
			chased during the year . . . . .		3,963·75	27,864·22
LOAN ACCOUNT						
Government of India as per						
last A/c. . . . .		1,60,000·00				
Less : Instalment paid during						
the year . . . . .	10,000·00					
Refund of unspent balance . . .	3,274·33	13,274·33				1,46,725·67

Sundry Deposit . . .		2,37,825.84	
Income from Earmarked Fund Investment:			
As per last A/c. . . . .	46,038.03		
Add : Interest received during the year . . . . .	14,858.30		
	<u>60,896.33</u>		
Less : Spent during the year . . . . .	7,597.23		
		53,299.10	
Miscellaneous Bills Payable . . . . .		730.72	
EXCESS OF STOCK			
As per last A/c. . . . .	29,046.71		
Less : Transferred during the year . . . . .	29,046.71		
	<u></u>		
Deposit of Palli Samgathana Vibhaga . . . . .	1,52,186.85		
Less Drawn during the year . . . . .	40,457.74		
	<u></u>	1,11,729.11	
COAL ACCOUNT			
Surplus			
As per last A/c. . . . .	2,026.39		
Add: Surplus during the year . . . . .	78.43		
	<u></u>	2,104.82	
Bill Payable on Coal A/c. . . . .		2,033.61	
REFECTORY ACCOUNT			
Advance from General Fund:			
As per last A/c. . . . .	75,214.41		
Add: Receipt: during the year . . . . .	30,290.98		
	<u>1,05,505.39</u>		
17. Furniture & Equipments			
as per last A/c. . . . .	2,21,032.08		
Add : Value of Furniture added to Bldg. A/c. in 1952-53 and 1953-54 . . . . .			
Less: 1½% depreciation already charged . . . . .		25,715.90	
		<u>46,747.98</u>	
Less : Balance of Depreciation @ 5% (Depreciation @ 5% Rs. 4100-4.8 already charged 1½% Rs. 1283.4-6 for the yrs. 1953-54 to 1956-57) . . . . .		2,826.10	
		<u>2,43,921.97</u>	
Less: Value depreciated for the year @ 5 % . . . . .		12,196.10	2,31,725.87

## GENERAL OFFICE

Balance Sheet as at 31st March, 1958—Contd.

LIABILITIES	Rs. nP	Rs. nP	ASSETS	Rs. nP	Rs. nP
Bills payable	216 25	1,05,721 64			
INCOME & EXPENDITURE ACCOUNT			Add: Purchased during the year out of Capital A/c.	2,747 77	
Excess of Income over Expenditure, as per last A/c.	1,13,151 62		Do. Revenue A/c.	36,620 59	37,368 36
Add: Excess during the year	<u>5,72,006 66</u>	<u>6,85,158 28</u>			2,69,094 23
			18. Clinical Laboratory		
			As per last A/c.	1,918 41	
			Less : Value depreciated @10%	191 84	1,726 57
			19. Ophthalmic laboratory		
			As per last A/c.	553 44	
			Less : Value depreciated @10%	55 35	498 09
			20. Roads and Culverts		
			As per last A/c.		33,588 00
			21. Swimming pool		
			As per last A/c.	13,184 55	
			Less: Value depreciated @ 4%	527 38	12,657 17
			Add: Expenditure during the year	<u>1,275 89</u>	13,933 06
			22 Copyright		
			As per last A/c.		1,25,000 00
			23 Paintings & Images		
			As per last A/c	4,050 00	
			Less : Value depreciated @ 2%	81 00	3,969 00

SANTINIKETAN PRESS			
Machineries			
As per last A/c	29,017 14		
Less : Value			
depreciated @10%	2,901 71		26,115 43
<hr/>			
Types & Cases			
As per last A/c	19,646 81		
Less : Value			
depreciated @10%	1,964 68	17,682 13	
<hr/>			
Add Purchased			
during the year		2,048 41	19,730 54
<hr/>			
Furniture			
As per last A/c	305 06		
Less : Value			
depreciated @6%	18 36		286 70
<hr/>			
Electric Installation			
As per last A/c	321 19		
Less : Value			
depreciated @20%	64 36		256 83
<hr/>			
WORKS UNDER 1ST 5 YEAR PLAN			
Buildings			
As per last A/c.	1,85,135 14		
Less : Value			
Depreciated	3,301 30		
<hr/>			
	1,81,833 84		
Less : Depre-			
ciation for the			
year @1½%	2,727 50	1,79,106 34	
<hr/>			
Added during the			
year		160 06	1,79,266 40
<hr/>			
Electric Installation			
& Plumbing			
As per last A/c.	7,105 95		
Less : Depreciation			
as per last A/c.	133 91		
<hr/>			
	6,972 04		

## GENERAL OFFICE

Balance Sheet as at 31st March, 1958— *Contd.*

LIABILITIES	Rs.	nP.	ASSETS	Rs.	nP.	Rs.	nP.
			<i>Less</i> : Depreciation for the year @ 5%	348	60	6,623	44
			Added during the year			5,990	86
							12,614 30
							1,91,880 70
			Furniture As per last A/c.	11,681	97		
			<i>Less</i> : Deprecia- tion	315	55		
				11,366	42		
			<i>Less</i> : Depreciation for the year @ 5%	568	32	10,798	10
			Added during the year			4,835	27
			Masonry Well As per last A/c.	1,718	50		15,633 37
			<i>Less</i> : Depreciation				
				34	37		
				1,684	13		
			<i>Less</i> : Depreciation for the year @ 2%	33	68		1,650 45
			Library Books Pur- chased				2,000 00
							2,11,164 52
			VINAYA-BHAVANA CAPITAL WORKS Building as per last A/c.	5,07,601	94½		
			<i>Less</i> : Depreciation A/c.	33,263	16		
				4,74,388	78		

<i>Less</i> : Depreciation for the year @14%	7,115 06	4,67,223 72
Land Develop- ment and Im- provement of Sanitation As per last A/c		289 87
Wells & Equip- ment. As per last A/c	11,853 11	
<i>Less</i> : Depreciation A/c.	4,523 27	
	7,329 84	
<i>Less</i> : Depreciation for the year @10%	732 98	6,596 86
Fencing--As per last A/c.	730 00	
<i>Less</i> : Value dep- reciated @10%	73 00	657 00
		4,74,767 45
Electric Installa- tion as per last A/c	19,718 00	4,74,767 45
<i>Less</i> : Depreciation	4,326 78	
	15,391 31	
<i>Less</i> : Depreciation for the year @5%	769 56	14,621 75
Furniture and Equipment as per last A/c.	46,688 00	
<i>Less</i> : Depreciation A/c.	10 243 97	
	36,444 03	
<i>Less</i> : Depreciation for the year @5%	1,822 20	34,621 83

## GENERAL OFFICE

Balance Sheet as at 31st March, 1958—Contd.

LIABILITIES	Rs. nP.	ASSETS	Rs. nP.	Rs. nP.
		Library as per last A/c.	3,334 31	
		Less: Depreciation @ 5% (From 1951-52 to 1957-58)	861 75	2,472 56
				5,26,493 59
		Roads & Culverts as per last A/c.		3,502 31
		Architects' Hono- rarium, Preliminary Ex- penses and Supervision char- ges as per last A/c.	15,388 77	
		Less: Depreciation A/c.	7,866 61	
			7,522 16	
		Less : Depreciation for the year @ 25%	1,880 54	5,641 62
				5,35,627 52
		FUND INVESTMENT A/C.		
		(a) Fund invested in G.P. Notes etc. as per last A/c	4,44,622 56	
		Add : Investment during the year	17,680 17	4,62,302 73



(b) Fund invested  
in Postal National  
certificates—

As per last A/c. . . . . 45,000 00

(c) Fund invested  
in shares of Joint  
Stock Company

As per last A/c. . . . . 9,000 00

(d) Fund invested  
in Postal Savings  
Bank

As per last A/c. . . . . 4,139 19      5,20,441 25

Students' Fees

Outstanding . . . . . 17,589 00

Less : Irrecovera-  
ble amount . . . . . 3,488 25

14,100 75

BILLS OUTSTANDING

(a) Misc. Dem-  
ands Outstanding

6,732 56

Less : Irrecovera-  
ble amount . . . . . 557 42

6,175 14

(b) Santiniketan  
Press Bills Out-  
standing . . . . .

5,608 67

Less : Irrecover-  
able amount . . . . . 183 56

5,425 11

(c) Publishing De-  
partment Sale  
Proceeds of Pub-  
lications . . . . .

2,516 88

Less : Royalty  
Payable to Authors . . . . . 357 15

2,159 73

13,759 98

## GENERAL OFFICE

Balance Sheet as at 31st March, 1958—Contd.

LIABILITIES	Rs. nP.	Rs. nP.	ASSETS	Rs. nP.	Rs. nP.
			Bill Outstanding on Coal A/c. . .		216 25
			W.B. Government Grant for Siksha-Charcha Bhavana from 1952-53 to 1956-57 . . .		
			As per last A/c. . . . .	9,837 42	
			Add : Amount for the year . .	3,561 33	13,398 75
			Assam Government Grant un- realised . . . . .		2,000 00
			Central Government Grant for Quarters out of Loan A/c. unrealised . . . . .		
			As per last A/c. . . . .	6,039 44	
			Add : Amount for the year . .	5,423 02	11,462 46
			Central Government Grant for Natir Puja . . . . .		
			As per last A/c . . . . .	388 55	
			Less : Received during the year .	388 55	
			Central Government Grant for Development Scheme . . . . .		
			As per last A/c. . . . .	9,705 90	
			Add : Amount for the year : .		
			(i) Maintenance of Bhavana etc. . . . .	59,237 42	
			(ii) Master Plan . . . . .	1,907 49	
			(iii) Examination of Soil etc. for Construction of Office and Library Buildings . . . . .	234 06	71,084 87
			Central Government Grant for Regional Languages . . . . .	500 00	
			Add : Spent during the year . .	249 75	749 75

Chief Engineer, P.H. Engineering W. Bengal for Water Supply Scheme		5,000 00
Central Government being excess expenditure for Farm Manage- ment		8,239 20
Advances : Total amount outstand- ing	1,48,860 05	
Less : Amount received in excess	247 16	1,48,612 89
Imprest to Departments		3,200 00
Suspense (Press)		
As per last A/c.	65 50	
Less : Amount realised	44 12	21 38
<b>STORES ACCOUNT</b>		
Maintenance Stores	9,264 30	
Capital Stores	50,253 00	
Stores for Agro-Economic Building	15,508 98	75,026 28
Stock of Publication as per contra		100 00
Stock of paper Santiniketan Press.		994 00
Stock of coal		3,015 00
<b>REFECTORY ACCOUNT</b>		
Fees Outstanding	16,074 31	
Less : Irrecoverable amount	2,627 35	13,446 96
Deficit—as per last A/c.	53,201 73	
Amount for the year	36,238 83	89,440 56
Closing Stock	2,834 12	1,05,721 64
<b>INCOME &amp; EXPENDITURE A/c.</b>		
Balance of Deficit for the year 1955-56	20,800 55	
Less : Amount received during the year	11,189 00	9,611 55

## GENERAL OFFICE

Balance Sheet as at 31st March, 1958—Contd.

LIABILITIES	Rs. nP.	Rs. nP.	ASSETS	Rs. nP.	Rs. nP.
			Bank Balances:		
			State Bank of India—Calcutta .	6,48,230 71	
			do. Shambazar Br. .	2,772 53	
			do. Calcutta A/c No. "2" .	71,988 94	
			do. A/c. No. "3" .	1,45,612 31	
			do. Rabindra-Javanti Fund .	60,300 00	
			do. Bolpur Branch .	2,70,151 09	
			United Bank of India Ltd.—Bolpur	40,213 51	
			do. Dharramtolla .	4,884 93	12,44,154 02
TOTAL . . . .		93,41,982 56	TOTAL . . . .		93,41,982 56

PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

Balance Sheet as at 31st March, 1958

LIABILITIES	Rs. nP.	Rs. nP.	ASSETS	Rs. nP.	Rs. nP.
Capital Fund			BUILDINGS. (OFFICE, STAFF QRS. DISPENSARY ETC.)		
as per last A/c.		2,10,341 99	As per last A/c.	3,44,263 05	
Block Value			Less Depreciation		
as per contra		9,40,403 13	@ 1 1/2%	5,163 94	3,39,099 11
Depreciation Reserve Silpa-Sadana					
as per last A/c.	5,175 91				
Added during the year	4,971 40	10,147 31	SILLO PIT		
			As per last A/c.	689 18	
			Less Depreciation		
			@ 5 %	34 45	654 73
					3,39,753 84
			SIKSHA-CHARCHA FUND BLDGS.		
			As per last A/c.	87,486 25	
			Less Depreciation		
			@ 1 1/2%	1,312 29	86,173 96
			ELECTRIC INSTALLATION		
			As per last A/c.	1,098 25	
			Less Depreciation		
			@ 5 %	54 91	1,043 34
			MASONRY WELL		
			As per last A/c.	2,003 81	
			Less Depreciation		
			@ 2 %	40 07	1,963 74
			FURNITURE & EQUIPMENT		
			As per last A/c.	7,906 19	
			Less Depreciation	395 30	7,510 89
			SILPA-SADANA BUILDING & SHED		
			As per last A/c.	82,843 91	
			Less Depreciation		
			@ 2 1/2%	2,071 09	80,772 82
UNSPENT GOVT. GRANTS:					
For C.I.D. Scheme III					
As per last A/c.					
(out of Rs.					
40,000/-)	211 87				

## PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

Balance Sheet as at 31st March, 1958—Contd.

LIABILITIES	Rs. nP.	Rs. nP.	ASSETS	Rs. nP.	Rs. nP.
Less expenditure this year trans- ferred to Block .	86 50	125 37	WEAVING & POWER HOUSE SHED As per last A/c. .	10,930 41	
			Less Depreciation @ 5 % . .	546 52	10,383 89
For Siksha-Satra Buildings Scheme No. 4D (b)(ii) as per last A/c. (out of Rs. 25,100/-)		2,243 19	POTTERY SHED As per last A/c. .	10,381 37	
			Less Depreciation @ 5 % . .	510 06	9,862 31
For Improvement of Dye House As per last A/c. (out of Rs. 4,500/-)	3,444 73		BAKERY SHED As per last A/c. .	4,745 44	
			Less Depreciation @ 5 % . .	237 27	4,508 17
Less Expenditure this year trans- ferred to Block .	89 25	3,355 48	TRACTOR SHED As per last A/c. .	1,149 44	
			Less Depreciation @ 5 % . .	57 47	1,091 97
For Edn. Dev. Scheme VI. As per last A/c. (out of Rs. 58,050/-)		6,204 36			
For Development of Silpa-Sadana As per last A/c. (out of Rs. 34,600/-)		471 89			
For Social Welfare Research As per last A/c. (out of Rs. 8,000/-)	4,978 91				
Less expenditure during the year .	654 21	4,324 70			

For purchase of Equipment of Siksha-Satra		
As per last A/c. . . . .	0 14	
For Area & Feeder Library		
As per last A/c. . . . .	0 08	
For initial expenditure of Siksha- Satra		
As per last A/c. . . . .	1 55	
For Siksha-Charcha-Bhavana		
As per last A/c. . . . .	3,273 21	
For youth Camp . . . . .	940 81	
Less repaid during the year . . . . .	418 16	522 65
For Adult Education		
As per last A/c. . . . .	884 28	
For Apprentice Training		
As per last A/c. . . . .	5 00	
For Folk Recreational activities . . . . .	500 00	
LOAN		
W.B. Govt. State Aid Loan		
As per last A/c. . . . .	20,000 00	
Less repaid during the year . . . . .	5,000 00	15,000 00
Loan for Extension and Improvement of Silpa-Sadana		
As per last A/c. . . . .	91,573 87	
Less repaid during the year . . . . .	8,742 10	82,831 77
DONATIONS		
For Leprosy Clinic		
As per last A/c. . . . .	1,735 28	
Less Spent during the year . . . . .	559 62	1,175 66
For tiffin to poor students		
As per last A/c. . . . .	52 00	

CARPENTRY SHED		
As per last A/c. . . . .	26,690 75	
Less Depreciation @ 5 % . . . . .	1,067 63	25,623 12
POTTERY FURNACE		
As per last A/c. . . . .	4,402 75	
Less Depreciation @ 5 % . . . . .	220 13	4,182 62
INDUSTRY DORMITORY		
As per last A/c. . . . .	6,192 19	
Less Depreciation @ 5 % . . . . .	309 60	5,882 59
COAL STORAGE SHED		
As per last A/c. . . . .	1,088 75	
Less Depreciation @ 5 % . . . . .	54 43	1,034 32
DYEING STATION SHED		
As per last A/c. . . . .	8,189 94	
Less Depreciation @ 5 % . . . . .	409 49	7,780 45
POWER HOUSE SHED		
As per last A/c. . . . .	317 06	
Less Depreciation @ 5 % . . . . .	15 85	301 21
ELECTRIC INSTALLATION		
As per last A/c. . . . .	21,633 13	
Less Depreciation @ 5 % . . . . .	1,081 65	20,551 48

21,911 90

97,831 77

## PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

Balance Sheet as at 31st March, 1958—Contd.

LIABILITIES	Rs. nP	Rs. nP	ASSETS	Rs. nP	Rs. nP
Less Spent during the year . . . . .	52 00	1,175 66	MASONRY WELL		
Soil Conservation Scheme			As per last A/c. . . . .	10,574 00	
As per last A/c. . . . .			Less Depreciation @ 2 % . . . . .	211 48	10,362 52
EXCESS OF STOCK		7,297 09	POWER HOUSE WATER TANK		
Maintenance stores			As per last A/c. . . . .	906 87	
As per last A/c. . . . .	290 79		Less Depreciation @ 5 % . . . . .	45 30	861 57
Added excess during the year . . . . .	18 95		TANK EXCAVATION		
Advance . . . . .		309 74	As per last A/c. . . . .	4,523 06	
Deposit . . . . .		7,673 76	Less Depreciation @ 5 % . . . . .	226 15	4,296 91
Suspense . . . . .		11,570 42	MACHINERIES		
Sundry creditors . . . . .		58 31	LEATHER CRAFTS		
		3,051 61	As per last A/c. . . . .	2,113 44	
			Less Depreciation @ 5 % . . . . .	105 67	2,007 77
			BOOK BINDING		
			As per last A/c. . . . .	222 62	
			Less Depreciation @ 5 % . . . . .	11 13	211 49
			PAPER-MAKING		
			As per last A/c. . . . .	2,354 81	
			Less Depreciation @ 5 % . . . . .	117 74	2,237 07
			CARPENTRY		
			As per last A/c. . . . .	27,433 75	
			Less Depreciation @ 5 % . . . . .	1,371 68	26,062 07



<b>WEAVING</b>		
As per last A/c.	10,101 00	
Less Depreciation @ 5%	505 03	9,595 97
<b>POTTERY</b>		
As per last A/c.	2,568 31	
Less Depreciation @ 5%	128 41	2,439 90
<b>BAKERY</b>		
As per last A/c.	1,287 81	
Less Depreciation @ 5%	64 39	1,223 42
<b>POWER LOOM</b>		
As per last A/c.	1,335 94	
Less Depreciation @ 5%	66 79	1,269 15
<b>WOMEN HANDICRAFTS</b>		
As per last A/c.	173 87	
Less Depreciation @ 5%	8 69	165 18
<b>GAS PLANT</b>		
As per last A/c.	1,516 81	
Less Depreciation @ 5%	75 84	
	1,440 97	
Added during the year (From Minor Capital)	318 50	1,759 47
<b>PAPER HOUSE</b>		
As per last A/c.	3,833 13	
Less Depreciation @ 5%	191 65	3,641 48
<b>TAILORING</b>		
As per last A/c.	519 19	
Less Depreciation @ 5%	25 95	493 24
<b>DYEING STATION</b>		
As per last A/c.	490 69	
Less Depreciation @ 5%	24 53	466 16
		51,572 37

PALLI-SAMGATHANA VITHAGA, SRINIKETAN

Balance Sheet as at 31st March, 1958—Contd.

LIABILITIES	Rs.	nP.	Rs.	nP.	ASSETS	Rs.	nP.	Rs.	nP.
					AUDIO VISUAL EQUIPMENT				
					As per last A/c.	14,010	81		
					Less Depreciation @ 5%	700	50	13,310	31
					MOTOR BUS				
					As per last A/c.	2,690	13		
					Less Depreciation @ 10%	269	01	2,421	12
					FURNITURE, EQUIPMENT & ACCESSORIES				
					As per last A/c.	43,383	50		
					Less Depreciation @ 5%	2,169	17		
						41,214	33		
					Added during the year (from Revenue C. I. Training)	1,427	50		
						42,641	83		
					Added during the year (from Minor Capital)	660	74	43,302	57
					Electric Installation Observatory (from Minor Capital)	—		450	40
					LABORATORY				
					As per last A/c.	560	00		
					Less Depreciation @ 10%	56	00	504	00
					LIBRARY & MUSEUM				
					As per last A/c.	565	50		

Less Depreciation		
@ 5% . . . . .	28 27	537 23
Land Development		
As per last A/c. . . . .		1,537 20
DAIRY & POULTRY		
As per last A/c. . . . .	3,731 25	
Less Depreciation		
@ 5% . . . . .	186 56	3,544 69
Farm Development :		
As per last A/c. . . . .		295 00

#### IMPROVEMENT OF DYE HOUSE AT SILPA-SADANA

DYEING EQUIPMENT & MASONRY WORK		
As per last A/c. . . . .		573 21
CONTINGENCY INCLUDING INCIDENTAL EXPENSES . . . . .		
As per last A/c. . . . .	246 06	
Added during the year . . . . .	89 25	335 31
COTTAGE INDUSTRY DEV. SCHEME II WORK SHEED		
As per last A/c. . . . .	8,212 52	
Less Depreciation !		
@ 1% . . . . .	123 18	8,089 34
TOOLS & IMPLEMENTS		
As per last A/c. . . . .	6,162 75	
Less Depreciation		
@ 1.5% . . . . .	308 13	5,854 62
LOOMS & ACCESSORIES		
As per last A/c. . . . .	4,188 28	
Less Depreciation !		
@ 5% . . . . .	209 41	3,978 87

PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

Balance Sheet as at 31st March 1958—contd.

LIABILITIES	Rs.	nP	Rs.	nP	ASSETS	Rs.	nP	Rs.	nP
					MACHINERIES				
					As per last A/c.	8,403	19		
					Less Depreciation				
					@ 5%	420	15	7,983	04
					WATER PIPE LINE				
					As per last A/c.	1,587	31		
					Less Depreciation				
					@ 5%	79	36	1,507	95
					DEEP WELL PUMP				
					As per last A/c.	1,335	19		
					Less Depreciation				
					@ 4%	53	40	1,281	79
					OVER HEAD TANK				
					As per last A/c.	1,113	06		
					Less Depreciation				
					@ 4%	44	52	1,068	54
					ELECTRIFICATION				
					As per last A/c.	805	00		
					Less Depreciation				
					@ 5%	40	25	764	75
					SIKSHA-SATRA MULTIPURPOSE				
					SECONDARY SCHOOL				
					Furniture & Equipment				
					As per last A/c.	18,050	00		
					Less Depreciation				
					@ 5%	902	50		
					Development of Silpa-Sadana-Timber				
					and Textile Godown shed and				
					Timber Shed godown.				
					As per last A/c.			16,829	33
								30,528	90
								17,147	50

Land Rover Jeep	.			
As per last A/c.	.	17,298	78	
Less Depreciation				
@ 10%	.	1,729	88	
			<u>15,568</u>	90
				32,398 83
EDUCATION DEV. SCHEME VI				
Hostel Furniture etc.				
As per last A/c.	.		24,159	53
JEEP CAR				
As per last A/c.	.	13,729	22	
Less Depreciation				
@ 10%	.	1,372	92	
			<u>12,356</u>	30
ACQUISITION OF LAND FOR EXTN. SITES				
As per last A/c.	.		5,103	16
Audio Visual Equipment with				
Generator set				
As per last A/c.	.		3,604	36
Addl. Books, Equipment, Library				
furniture for Head quarter				
As per last A/c.	.	3,999	37	
Less Depreciation				
@ 5%	.	199	97	
			<u>3,799</u>	40
Agricultural Pump				
As per last A/c.	.	1,250	00	
Less Depreciation				
@ 4%	.	50	00	
			<u>1,200</u>	00
				50,212 75
SCHEME No. 4D(B)(12)				
Siksha-Satra				
Buildings				
As per last A/c.	.			22,856 81
Siksha-Satra Ini-				
tial Expenses				
Machinery—				
As per last A/c.	.	413	44	
Less Depreciation				
@ 5%	.	20	67	
			<u>392</u>	77



Workshop at Bhubandanga for

Women workers :

Workshop

As per last A/c.	5,492 13	
Less Depreciation @ 24% . . .	137 30	5,354 83

Furniture

As per last A/c.	509 00	
Less Depreciation @ 5% . . .	25 45	483 55

5,838 38

Smithy & Carpen-

tary at Laldaha

Workshop

As per last A/c.	4,672 00	
Less Depreciation @ 24% . . .	116 80	4,555 20

Tools & Imple-

As per last A/c.	1,010 16	
Tools & Implements for Smithy	523 56	

5,565 36

Furniture

As per last A/c.	460 00	
Less Depreciation @ 5% . . .	23 00	437 00

960 56

Carpentry at Adi-

tyapur

Tools and Imple-

As per last A/c.	1,000 09	
Less Depreciation @ 5% . . .	50 00	950 09

Carpentry at

Goalpara

Tools and Im-

As per last A/c.	1,000 09	
Less : Deprecia- tion @ 5%	50 00	950 09

PALLI-SAMGATHANA VIBHAGA, SRINIKETAN  
Balance Sheet as at 31st March, 1958—Contd.

LIABILITIES	Rs.	nP.	Rs.	nP.	ASSETS	Rs.	nP.	Rs.	nP.
					Weaving Centre at Illambazar Workshop As per last A/c.	3,706	69		
					Add during the year	86	50		
								3,793	19
					Furniture & Accessories As per last A/c.	1,418	94		
					Less Depreciation @ 5 %	70	94	1,348	00
									5,141 19
					Weaving Centre at Bogdoura Workshed As per last A/c.	3,850	75		
					Furniture & Accessories As per last A/c.	866	06		
					Less Depreciation @ 5 %	43	30	822	76
									4,673 51
					Organisation for Village Centre As per last A/c.	775	00		
					Supervision for construction of Workshop As per last A/c.	1,075	00		
					Setting of Looms As per last A/c.	968	22		
					Travelling As per last A/c.	1,095	94		
					Contingency As per last A/c.	426	00		
									4,340 16



# LIBRARY SERVICE SCHEME

## Area Library Equipment

As per last A/c	1,137 16	
Less Depreciation @ 5%	56 85	1,080 31

## Area Library Furniture

As per last A/c.	1,795 71	
Less Depreciation @ 5%	89 78	1,705 93

## Feeder Library Furniture

As per last A/c.	1,904 50	
Less Depreciation @ 5%	95 22	1,809 28
		4,595 52

## Unrealised Grants from West Bengal Government :

Library Service Scheme		
As per last A/c.	1,583 62	
For 1957-58	963 50	2,547 12

## Advance

Imprest		9,488 66
Deposit with General Office	1,52,186 85	165 00
Less Drawn for Silpa-Sadana	40,457 74	1,11,729 11

## Sundry Debtors

		35,968 22
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## STOCK

Livestock	18,000 50	
Stock of Stores (General)	17,248 90	
Stock of Stores (C.I. Dev. & Extension)	87,948 17	
Maintenance Stores (Upkeep)	766 59	1,23,964 16

PALLI-SAMGATHANA VIBHAGA, SRINIKETAN  
Balance Sheet as at 31st March, 1958—Contd.

LIABILITIES	Rs.	nP.	Rs.	nP.	ASSETS	Rs.	nP.	Rs.	nP.
					SILPA-SADANA				
					Loss as per last A/c.	58,060	29		
					Less Profit for the year	16,429	49	41,630	80
					BANK BALANCE				
					United Bank of India Ltd., Bolpur			45,876	49
TOTAL			13,11,772	69				TOTAL	13,11,772 69

PUBLISHING DEPARTMENT  
Balance Sheet as at 31st March, 1958—*contd.*

LIABILITIES	Rs.	nP.	Rs.	nP.	ASSETS	Rs.	nP.	Rs.	nP.
ADVANCE FROM GENERAL OFFICE (1950)					COPYRIGHT				
As per last A/c.		17,500 00			As per last A/c.	26,300 00			
Less Paid during the year		2,500 00	15,000 00		Added during the period	300 00		26,600 00	
CAPITAL (BUILDING) FUND					BUILDING AT SANTINIKETAN				
By revaluation of Building at Santiniketan on 31-5-51			8,266 84		As per last A/c.				
LIABILITIES					Cost Price	9,083 16			
Establishment : Office charges					By revaluation	8,266 84		17,350 00	
and Sundry Bills		56,852 55			FURNITURE & EQUIPMENT				
Sales Tax (West Bengal)		2,099 34			As per last A/c.	31,594 87			
Central Sales Tax		265 76			Added during the period	339 75		31,934 62	
Sale Proceeds & Royalty		12,072 50			BLOCKS				
					As per last A/c.	29,201 23			
					Added during the period	565 81		29,767 04	
		71,290 15			MOTOR VEHICLES				
Last year's Carry Over		1,399 92	72,690 07		As per last A/c.			15,151 94	
DEPOSIT					LIBRARY BOOKS				
Sundries		18,050 86			As per last A/c.	5,700 19			
Sale Proceeds of "Mahatma Gandhi"		228 69			Added during the period	39 34		5,739 53	
Deposit : Hindi A/c.		14 59	18,294 14		STOCK-IN-TRADE				
					Books	4,51,604 16			
					Paper	66,418 66			
					Binding Materials	975 92			
					Purchased Books	4,999 69		5,23,998 88	

PUBLISHING DEPARTMENT

Balance Sheet as at 31st March, 1958—Contd.

LIABILITIES	Rs.	nP.	Rs.	nP.	ASSETS	Rs.	nP.	Rs.	nP.
<b>DEPRECIATION FUND</b>					<b>DEPRECIATION FUND INVESTMENT</b>				
As per last A/c.	47,520	95			United Bank of India, College St. Branch (S. B. A/c.)	1,682	07		
Add Depreciation Charged during the year	6,635	81			3% G.P. Notes (1st Dev. Loan 1970-75) Face Value Rs. 12,500 at cost	10,829	25		
Add Interest on Investment	1,416	67	55,573	43	4% West Bengal Loan 1967 Face Value Rs. 15,000 at cost	15,094	50		
<b>PROFITS &amp; LOSS A/c.</b>					4% West Bengal Loan 1968 (i) Face Value Rs. 5,000 at cost	4,978	75		
Accumulated Balance of assets on liabilities					(ii) Face Value Rs. 15,000 at cost	14,784	00	47,368	57
As per last A/c.	7,06,108	11							
Add Appropriation to last year's A/c.	150	00			<b>SUNDRY DEPOSIT, ADVANCE &amp; PREPAID EXPENSES</b>				
	7,06,258	11			Deposit with Calcutta Electric Supply Corporation	100	00		
Less Appropriation to last year's A/c.	4,104	97			Sundry Debtors (Sale of books)	40,089	31		
	7,02,153	14			Interest Receivable	1,276	76		
Add Amount of Profit	4,093	42			Sundry Advances	7,707	58		
	7,06,246	56			Prepaid Expenses (Fire Insurance and Subscription to Journals)	2,471	55		
Less Contr. to General Office	18,098	45	6,88,148	11	Imprest	17	21		
Sundry Liabilities	2,150	04			Suspense	49	11	51,711	52
Last year's Carry Over	178	00	2,328	04					
Sundry Deposits			325	49					
Subscription in Advance			618	04					
Advance from General Section			2,989	87					

PROFIT & Loss A/c.			DEPOSIT WITH ARTHA-SACHIVA	71,989 00	
As 'per last A/c.	4,264 89		CASH AT BANK AND IN HAND		
Less Appropriation A/c.	77 50		United Bank of India, College St.	15,713 77	
			State Bank of India, Calcutta	20,296 24	
	4,187 39		United Bank of India, Bolpur Br.	507 83	
Add Amount of Profit	1,168 69	5,356 08	Pioneer Bank (In liquidation), Bolpur	323 05	
			Calcutta Commercial Bank (in liq.)	510 66	
				37,351 55	
			Cash & Cheques in hand	664 93	1,10,005 48
			Outstanding Advertisement		4,384 45
			Outstanding Subscription		15 00
			Sundry Debtors (Sale of Visva-		
			Bharati Patrika)		96 20
			Advance		15 00
			Stock as on 31-3-1958		2,144 56
			United Bank of India, College		
			St. Branch A/c. Patrika		3,307 32
TOTAL		8,69,590 11	TOTAL		8,69,590 11

GENERAL OFFICE

Income & Expenditure Account for the year 1957-58

EXPENDITURE	Rs.	nP.	Rs.	nP.	INCOME	Rs.	nP.	Rs.	nP.
ACADEMIC DEPARTMENTS					ACADEMIC DEPARTMENTS				
Academic General . . . . .	53,343	66			Academic General . . . . .	25,549	68		
Vidya-Bhavana . . . . .	1,84,941	38			Vidya-Bhavana . . . . .	46,094	84		
Cheena-Bhavana . . . . .	62,616	62			Cheena-Bhavana . . . . .	226	00		
Hindi-Bhavana . . . . .	26,870	14			Hindi-Bhavana . . . . .	6,651	50		
Siksha-Bhavana . . . . .	64,099	47			Siksha-Bhavana . . . . .	25,365	50		
Vinaya-Bhavana . . . . .	46,957	57			Vinaya-Bhavana . . . . .	13,556	50		
Kala-Bhavana . . . . .	63,682	86			Kala-Bhavana . . . . .	34,970	12		
Sangit-Bhavana . . . . .	73,770	06			Sangit-Bhavana . . . . .	13,272	25		
Patha-Bhavana . . . . .	1,15,686	59			Patha-Bhavana . . . . .	67,615	75		
Siksha-Charcha <sup>1</sup> . . . . .	45,782	83			Siksha-Charcha . . . . .	39,494	61		
Kindergarten & Nursery School . . . . .	1,440	00			Kindergarten & Nursery School . . . . .	..	..		
Sree-Sadana . . . . .	12,426	52			Sree-Sadana . . . . .	..	..		
Physical Education . . . . .	13,362	12			Physical Education . . . . .	3,077	50		
Museum . . . . .	22,921	73			Museum . . . . .	47	50		
Central Library . . . . .	62,527	59			Central Library . . . . .	671	08		
Publications . . . . .	41,019	12	8,91,448	26	Publications . . . . .	14,325	99	2,90,918	82
Central Administration . . . . .			2,46,567	43	Central Administration . . . . .			1,20,583	21
WORKS & ESTATE MAINTENANCE					WORKS & ESTATE MAINTENANCE				
Works & Buildings . . . . .	1,20,481	34			Works & Buildings . . . . .	29,593	51		
Electricity & Water Supply . . . . .	1,11,224	84			Electricity & Water Supply . . . . .	15,615	94		
Watch & Ward . . . . .	13,772	40			Watch & Ward . . . . .	789	25		
Garden . . . . .	12,826	17	2,58,304	75	Garden . . . . .	995	86	46,994	56
OTHER MINOR DEPARTMENTS					OTHER MINOR DEPARTMENTS				
Hospital . . . . .	50,655	26			Hospital . . . . .	23,753	49		
Sanitation . . . . .	14,209	10			Sanitation . . . . .	634	00		
Guest House . . . . .	13,408	79			Guest House . . . . .	4,627	96		
Santiniketan Press . . . . .	46,683	60			Santiniketan Press . . . . .	38,858	28		
Telephone Section . . . . .	4,347	76	1,29,304	51	Telephone Section . . . . .	..	..	67,873	73
Provision for Depreciation Fund . . . . .			30,000	00					

		RECURRING GRANTS		
Less Previous year's unpaid bills .	15,55,624 95 12,746 59	Government of India . . . . .	13,75,000 00	
		Government of West Bengal . . . . .	40,000 00	
		Government of Orissa . . . . .	7,088 00	14,22,088 00
Add This year's unpaid bills .	15,42,878 36 730 72	ARREAR GRANTS		
Add Opening of paper (Santi niketan Press)	15,43,609 08 925 62			
Deficit of Palli Samgathana Vibhaga	15,44,534 70 1,74,226 75	Govt. of India towards arrear Block Grant . . . . .	2,66,229 99	
		-do- towards deficit for 1955-56 . . . . .	11,189 00	2,77,418 99
		Reimbursement of Orissa Govt. Grant for 1951-52 by the Visva-Bharati Society . . . . .	7,088 00	7,088 00
		DONATIONS		
		Hindusthan Charity Trust . . . . .	12,000 00	
		Sundry Donations . . . . .	26,066 71	38,066 71
		Receipt from Visva-Bharati Society for construction of Cheap Houses . . . . .		30,000 00
				23,01,032 02
		Less Previous year's Outstandings :		
		(a) Students' fees . . . . .	18,375 50	
		(b) Misc. Demands . . . . .	2,681 45	
		(c) Santiniketan Press Bills . . . . .	8,994 59	
		(d) Publishing Deptt. Sale Proceeds of Publication . . . . .	3,439 43	33,490 97
				22,67,541 05
		Add this years' outstandings :		
		(a) Students' Fees . . . . .	14,100 75	
		(b) Misc. Demands . . . . .	6,175 14	
		(c) Santiniketan Press bills . . . . .	5,425 11	
		(d) Publishing Dept. Sale Proceeds Publication . . . . .	2,516 88	
		Less Royalty to Authors . . . . .	357 15	2,159 73
				27,860 73

## GENERAL OFFICE

*Income and Expenditure Account for the year 1957-58*

EXPENDITURE	Rs.	nP.	Rs.	nP.	INCOME	Rs.	nP.	Rs.	nP.
					W.B. Govt. Grant for Siksha- Charcha unrealised . . . . .			3,561	33
					Assam Govt. Grant unrealised . . . . .			2,000	00
					Closing Stock of Paper (Santiniketan Press) . . . . .			994	00
								<u>23,01,957</u>	<u>11</u>
LOAN ACCOUNT					LOAN ACCOUNT				
Repayment of Loan and Other charges			10,223	02	Rent from Staff Quarters constructed out of loan . . . . .	4,800	00		
			<u>17,28,984</u>	<u>47</u>	Grant receivable from University Grants Commission being excess expenditure . . . . .	<u>5,423</u>	<u>02</u>	10,223	02
Deficit for 1955-56 brought forward in part			11,189	00					
			<u>17,40,173</u>	<u>47</u>					
Income over Expenditure . . . . .			5,72,006	66					
			<u>23,12,180</u>	<u>13</u>				<u>23,12,180</u>	<u>13</u>



PALLI-SAMGATHANA VIBHAGA, SRINIKETAN  
Income and Expenditure Account for the year 1957-58

EXPENDITURE	Rs.	nP.	Rs.	nP.	INCOME	Rs.	nP.	Rs.	nP.
GROUP "A"—Academic Department			Group "A"—Academic Department						
1. SIKSHA-SATRA			1. SIKSHA-SATRA						
Establishment . . . . .	13,418	82			Fees from students . . . . .	2,647	50		
Contr. to Prov. Fund . . . . .	983	83			Misc. income from productive articles . . . . .	386	85		
Dearness allowance . . . . .	5,479	03			Seat rent and light charges . . . . .	955	00		
Fooding charges for students . . . . .	2,238	33			West Bengal Govt. Maintenance Grant (1956-57 & 1957-58) . . . . .	9,600	00		
Light charges & Contr. to Health Sec. . . . .	1,093	12			Contr. from Siksha Satra for Scholarship fund . . . . .	15	00		
Crafts materials & Training . . . . .	400	00							
Agriculture, Poultry & Fishery . . . . .	164	99							
Books, Appliances & Sc. materials . . . . .	100	17							
Stationery & Printing . . . . .	124	16							
Games and Outings . . . . .	542	51							
Contingency . . . . .	124	53							
Equipment, Repair & Replacement . . . . .	151	17							
Stipend & Scholarship . . . . .	15	00							
Contr. to Upkeep maintenance . . . . .	500	00	25,334	96				13,604	35
2. LOKA SIKSHA			2. LOKA SIKSHA						
Establishment . . . . .	4,260	00			Fees . . . . .	3,659	16		
Contr. to Prov. Fund . . . . .	354	94			Sale of Literature . . . . .	162	45		
Dearness allowance . . . . .	1,315	00			Sale of Books . . . . .	221	65		
Books for Centres . . . . .	150	86			Postage . . . . .	118	25		
Books for Library and sale . . . . .	55	56			Closing stock . . . . .	1,408	00		
Paper setting and Exam. fee . . . . .	658	91							
Stationery and Printing . . . . .	820	52							
Postage and Telegram . . . . .	514	16							
Travelling . . . . .	33	11							
Contingency . . . . .	4	88							
Opening Stock . . . . .	1,015	00	9,182	94				5,569	61

## PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

Income and Expenditure Account for the year 1957-58—Contd.

EXPENDITURE	Rs.	nP.	Rs.	nP.	INCOME	Rs.	nP.	Rs.	nP.
<b>3. LIBRARY</b>					<b>3. LIBRARY</b>				
Establishment . . . . .	1,944	00			Sale of Old Newspaper . . . . .	7	93		
Contr. to Prov. Fund . . . . .	162	00							
Dearness allowance . . . . .	1,010	00							
Allowance . . . . .	60	00							
Books . . . . .	182	95							
Newspaper & Magazine . . . . .	212	81							
Binding . . . . .	377	25							
Contingency . . . . .	36	40	3,985	41				7	93
<b>4. LIBRARY SERVICE SCHEME</b>					<b>4. LIBRARY SERVICE SCHEME</b>				
(Sponsored by W. B. Govt.)					(Sponsored by W.B. Govt.)				
Establishment . . . . .	978	00			W.B. Govt. Grant . . . . .	1,382	05		
Dearness allowance . . . . .	360	00			W.B. Govt. Grant receivable . . . . .				
Contingency—Area Library . . . . .	297	59			for 1957-58 . . . . .	963	50	2,345	55
Contingency—Feeder Library . . . . .	709	96	2,345	55					
<b>5. COTTAGE INDUSTRY TRAINING SECTION</b>					<b>5. COTTAGE INDUSTRY TRAINING SECTION</b>				
Establishment . . . . .	37,623	70			Admission Fee . . . . .	335	00		
Allowance . . . . .	975	00			Tuition Fee . . . . .	2,852	00		
Contr. to Prov. Fund . . . . .	2,661	44			Sale proceeds . . . . .	2,675	13		
Dearness allowance . . . . .	11,179	45			Seat rent and medical fee . . . . .	646	50		
Telephone . . . . .	282	50			Light . . . . .	240	50		
Stipend . . . . .	3,270	61			Miscellaneous . . . . .	44	82		
Raw materials . . . . .	3,405	14			Contr. from Siksha-Satra for Raw				
Equipment . . . . .	2,964	70			materials . . . . .	400	00		
Books and Newspaper . . . . .	202	49			Annual fee for Games & Library . . . . .	124	50		
Commission etc. . . . .	169	12			Examination fee . . . . .	110	00		
Medical charges & contr. to . . . . .					West Bengal Govt. Grants . . . . .	13,200	00		
Health Sec. . . . .	256	25			Closing stock . . . . .	4,560	88		
Light Charges . . . . .	1,382	48							
Repair and Replacement . . . . .	304	07							
Games and Social activities . . . . .	172	22							
Travelling . . . . .	496	34							



PALLI-SAMGATHANA VIBHAGA, SRINIKETAN  
Income and Expenditure Account for the year 1957-58—contd.

EXPENDITURE	Rs.	nP.	Rs.	nP.	INCOME	Rs.	nP.	Rs.	nP.
<b>2. OFFICE</b>					<b>2. OFFICE</b>				
Establishment . . .	13,348	10							
Contr. to Prov. Fund . . .	998	65							
Dearness allowance . . .	5,268	58	19,615	33					
<b>3. WORKS &amp; ESTATE</b>					<b>3. WORKS &amp; ESTATE</b>				
<b>MAINTENANCE</b>					<b>MAINTENANCE</b>				
Establishment . . .	6,844	28			House rent . . . . .	5,806	50		
Contr. to Prov. Fund . . .	468	50			Union Board Grant . . . . .	360	00		
Dearness allowance . . .	5,227	23			Income from Santalpalli land . . . . .	456	22		
Maintenance of Estate . . .	8,297	24			Contr. from V.B.C.C. Bank . . . . .				
Maintenance of Sri-Santi Road . . .	859	64			for Night watch . . . . .	100	00		
Santalpalli land . . . . .	4	00			Contr. from C. I. Trg. for Up-keep buildings . . . . .	1,000	00		
Other allowance . . . . .	237	91			Contr. from Siksha-Satra for maintenance . . . . .	500	00		
Road repair and Gen. cleaning at Sriniketan . . . . .	991	65							
Sanitation . . . . .	127	15							
Watch and Ward . . . . .	182	79							
Repair and Replacement . . . . .	487	99							
Contingency . . . . .	137	95							
Garden . . . . .	17	56							
Minor Capital expenditure . . . . .	1,429	64	25,313	53				8,222	72
<b>4. TRANSPORT</b>					<b>4. TRANSPORT</b>				
Establishment . . . . .	2,821	81			Bus fare and fuel . . . . .	8,343	72		
Contr. to Prov. Fund . . . . .	192	84			Closing stock . . . . .	24	22		
Dearness allowance . . . . .	1,545	00							
Fuel and Lubricant . . . . .	5,389	29							
Licence and Insurance . . . . .	3,240	30							
Repairs and Replacement . . . . .	1,072	65							
Contingency . . . . .	2,928	63	17,190	52				8,367	94

5. POWER HOUSE	
Establishment . . . . .	1,895 00
Contr. to Prov. Fund . . . . .	140 96
Dearness allowance . . . . .	1,070 00
Purchase of Electric energy . . . . .	5,075 61
Materials . . . . .	496 02
Labour . . . . .	92 37
Repair and Replacement . . . . .	98 68
Contingency . . . . .	49 85
Opening stock . . . . .	910 78

9,829 27

Group "C"—Social Work &  
Vill. Organisation

I. HEALTH AND SANITATION GENERAL :

Establishment . . . . .	5,340 00
Contr. to Prov. Fund . . . . .	435 00
Dearness allowance . . . . .	1,790 00
Medicine . . . . .	2,379 10
Travelling . . . . .	1 74
Equipment . . . . .	243 42
Contingency . . . . .	185 97
Opening stock . . . . .	860 52

11,235 75

2. VILLAGE EXTENSION GENERAL

Establishment . . . . .	23,613 39
Contr. to Prov. Fund . . . . .	2,004 92
Dearness allowance . . . . .	6,940 36
Aid to village Society . . . . .	-1,075 00
Contr. to Prosad & Suhrid Vid- yalaya . . . . .	211 75
Brati Balaka Organisation . . . . .	2,109 44
Food & Travelling expenses for workers visiting Sriniketan and villages . . . . .	552 50
Contingency . . . . .	149 17

36,656 53

3. ADULT EDUCATION :

Establishment . . . . .	3,852 00
Contr. to Prov. Fund . . . . .	290 78
Dearness allowance . . . . .	1,605 00

5. POWER HOUSE	
Sale of Electric energy . . . . .	8,640 84
Repair works . . . . .	849 85
Closing stock . . . . .	886 57

10,377 26

Group "C"—Social Work &  
Vill. Organisation

I. HEALTH AND SANITATION GENERAL :

Contr. from Vinaya-Bhavana . . . . .	360 00
Contr. from Siksha-Charcha . . . . .	720 00
Contr. from Siksha-Satra . . . . .	480 00
Contr. from C.I. Trg. . . . .	250 00
Medical fee from staff . . . . .	1,200 50
Sale of medicine . . . . .	2,469 42
Closing stock . . . . .	629 72

6,109 64

2. VILLAGE EXTENSION GENERAL

Contr. from Prosad Night School fund . . . . .	42 00
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42 00

3. ADULT EDUCATION

West Bengal Govt. Grant. . . . .	13,950 00
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PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

Income & Expenditure Account for the year 1957-58—Contd.

EXPENDITURE	Rs	nP	Rs	nP	INCOME	Rs	nP	Rs.	nP
Adult Education Expenses including Trg. Camp . . . . .	984	75							
Travelling and Fooding . . . . .	422	67							
Contingency . . . . .	2,783	92							
Allowance to Literacy workers . . . . .	3,567	58							
Allowance to Social Workers . . . . .	7,228	44	20,735	14				13,950	00
<b>4. HEALTH EXTN. WORK IN VILLAGES</b>					<b>4. HEALTH EXTN. WORK IN VILLAGES</b>				
Medicine for village Society . . . . .	1,577	05			Sale of medicine . . . . .	1,309	84		
Antimalaria work & Prophylactic measures . . . . .	215	62			Contr. from Aruna Amita Endowment Fund . . . . .	308	09		
Diet & Medicine for poor patient (Aruna Amita Fund) . . . . .	308	09			Closing Stock . . . . .	1,225	27		
Travelling . . . . .	82	16							
Contingency . . . . .	101	89							
Opening stock . . . . .	1,015	06	3,299	87				2,843	20
<b>5. MATERNITY &amp; CHILD WELFARE</b>					<b>5. MATERNITY &amp; CHILD WELFARE</b>				
Establishment . . . . .	183	00			Miscellaneous . . . . .	3	52		
Dearness allowance . . . . .	395	00							
Drug . . . . .	3	50							
Travelling . . . . .	191	53							
Contingency . . . . .	64	98	838	01				3,52	
<b>6. AGRICULTURE :</b>					<b>6. AGRICULTURE</b>				
(a) <b>EXPERIMENT</b>					(a) <b>EXPERIMENT</b>				
Establishment . . . . .	5,280	00			West Bengal Govt. Grant . . . . .	3,000	00		
Contr. to Prov. Fund . . . . .	385	22			Sale of paddy . . . . .	152	89		
Dearness allowance . . . . .	2,555	00			Closing stock . . . . .	16	08		
Paddy varietal trial . . . . .	691	91							
Repair & Replacement . . . . .	264	73							
Travelling . . . . .	17	02							
Contingency . . . . .	150	77							
Other allowance . . . . .	60	00	9,404	65				3,168	97

**(h) DEMONSTRATION & EXTN.**

Garden Crop . . . . .	1,062 93
Paddy cultivation . . . . .	1,535 84
Orchard & Nursery . . . . .	354 27
Land dev., maintenance and clean- ing . . . . .	462 00
Fodder cultivation . . . . .	1,692 21
Extension in villages . . . . .	49 27
Fishery . . . . .	160 00

5,316 52

**(c) DAIRY & POULTRY**

Establishment . . . . .	5,442 58
Contr. to Prov. Fund . . . . .	417 91
Dearness allowance . . . . .	2,904 26
Feeds for Cattle & Birds . . . . .	41,173 08
Medicine and Treatment cost . . . . .	1,701 95
Electric charges . . . . .	79 45
Repairs & Replacement . . . . .	400 83
Casual labour . . . . .	4,687 55
Contingency . . . . .	778 57
Opening stock :	
Live stock—Cattle . . . . .	15,817 00
Live stock—Birds . . . . .	340 00

73,043 18

**(b) DEMONSTRATION & EXTN.**

Garden crop . . . . .	1,692 57
Paddy . . . . .	3,327 81
Orchard and Nursery . . . . .	418 57
Fodder . . . . .	1,692 21
Fishery . . . . .	145 49
Closing stock . . . . .	359 66

7,636 41

**(c) DAIRY & POULTRY**

Sale of Milk . . . . .	40,699 22
Sale of Manure . . . . .	676 47
Sale of Eggs & Birds . . . . .	629 99
Sale of live stock . . . . .	2,354 00
Miscellaneous . . . . .	211 60
Closing Stock :	
Livestock—Cattle . . . . .	17,388 00
Livestock—Birds . . . . .	612 50
Feeds . . . . .	937 63

62,969 41

**RECURRING GRANTS**

Block Grant—W. B. Govt. . . . .	50,000 00
W. B. Govt. Grant for main- tenance of Audio Visual 1957-58 . . . . .	4,500 00
Village Welfare Fund . . . . .	750 00

55,250 00

Contr. from Visva-Bharati . . . . .

2,37,506 95

1,74,226 75

4,11,733 70

4,11,733 70

PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

*Abstract Income and Expenditure Account of C.I. Extension and Rehabilitation for the year ending 31st March, 1958*

EXPENDITURE	Rs	nP	Rs	nP	INCOME	Rs	nP	Rs	nP
To Net Profit carried over to Balance Sheet . . . . .			16,429	49	By Income over Expenditure			12,660	47
					Weaving . . . . .			3,769	02
					Carpentry . . . . .				
			-----					-----	
			16,429	49				16,429	49



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Sec. 8(n)] THE GAZETTE OF INDIA: FEBRUARY 6, 1960/MARCH 17, 1961 625

PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

Income and Expenditure Account of C.I. Extension and Rehabilitation for the year ending 31st March, 1958—Contd.

EXPENDITURE	Rs.	nP.	Rs.	nP.	INCOME	Rs.	nP.	Rs.	nP.
Office Cost :									
Proportion of General Exp. .	3,062	94							
Depreciation. . . . .	2,532	09	5,595	03					
Opening Stock :									
Finished Goods . . . . .	59,072	91							
Raw materials . . . . .	30,070	50	1,89,143	41					
To Income over Expenditure .			12,660	47					
			2,05,165	73				2,05,165	73
(3) CARPENTRY					(3) CARPENTRY				
Production Cost					Sales . . . . .			44,366	05
Establishment . . . . .	1,080	00			Forwarding . . . . .			297	18
Contr. to Prov. Fund . . . . .	90	00			Miscellaneous . . . . .			263	62
Dearness allowance . . . . .	535	00			Closing Stock :				
Materials . . . . .	27,577	87			Finished goods . . . . .		495	75	
Labour . . . . .	12,124	95			Raw materials . . . . .	31,642	96	32,138	71
Power and Fuel . . . . .	374	85							
Repair & Replacement . . . . .	411	56							
Tools and Equipment . . . . .	137	78							
Contingency . . . . .	50	26	42,382	27					
Selling Cost :									
Forwarding charges . . . . .	252	70							
Commission etc. . . . .	4	20	256	90					
Office Cost :									
Prop. of General Expenses . . . . .	914	90							
Depreciation . . . . .	2,439	31	3,354	21					
Opening Stock :									
Finished goods . . . . .	529	25							
Raw materials . . . . .	26,773	91	27,303	16					
Income over Expenditure . . . . .			3,769	02					
			77,065	56				77,065	56

PUBLISHING DEPARTMENT

Income and Expenditure Account (Manufacturing, Trading & Profit and Loss Account) including Visva-Bharati Patrika

EXPENDITURE	Rs.	nP.	Rs.	nP.	INCOME	Rs.	nP.	Rs.	nP.		
To Purchased Books		11,816	79								
Agency Publications		8,590	37	20,407	16	By Sales					
						Gross realisation		5,21,800	30		
To Paper		1,06,885	77			Less Last year's O/s					
Opening stock	39,274	28				net (gross 30,178-44)	25,208	17			
Add Purchase	1,34,030	15				Less Appropriation					
						(for return etc.)					
	1,73,304	43				Gross 4,665-47)	3,865	72			
Less Closing stock.	66,418	66					21,342	45			
	1,06,885	77				(Less Appropriation					
Printing charges		57,642	50			(for written off)					
Binding charges		41,729	57			(Gross 44-74)	61	01			
Drawing, Lettering & Photographs		112	05								
Editing & Proof-reading		1,758	17				21,281	44	21,281	44	
		2,08,128	06	2,08,128	06						
Commission on sales		99,359	26					5,00,518	86		
Royalty on sales of Books		26,170	93			Add This year's O/s		47,578	88		
Royalty on My Boyhood Days		124	33								
		26,295	26					5,48,092	74	5,48,092	74
Contribution to General						Gross		47,573	88		
Office, Part I towards sale of books		46,901	55			Less Commission		8,512	29		
								39,061	59		
Freight	Dr. 1,343	51				ADD					
	Cr. 282	61	1,060	90							
						Sales tax W. Bengal		696	00		
Cartage & Cooly			292	58		Sales Tax					
Packing	Dr. 990	83			1,74,333	68	Central	181	49		
	Cr. 566	70	424	13							
						Packing		24	39		
Advertisement		6,934	30			Postage		125	84		
Publicity		1,415	68								
								40,089	31		

## PUBLISHING DEPARTMENT

*Income and Expenditure Account (Manufacturing, Trading & Profit and Loss Account) including Viswa-Bharati Patrika—Contd.*

EXPENDITURE	Rs. nP.	Rs. nP.	INCOME	Rs. nP.	Rs. nP.
Catalogue & Price List	2,291 05				
Text-book Publicity	1,470 78	12,111 81			
Sales Tax ( <i>vide contra</i> )	9,138 47		Commission on Agency Publication		2,979 12
Central Sales Tax	618 20	9,756 67	Discount on Purchased books		3,042 79
			Commission on Miscellaneous Royalty		122 29
			Interest		48 67
			Miscellaneous Receipt		1,065 09
			Sales Tax 'C' Central	818 39	
			West Bengal	10,401 90	11,220 29
SALARIES			New Coinage Adjustment A/c.		0 18
General	80,476 56				
Motor Vehicle					
Maintenance	1,153 00	81,629 56			
DEARNESS ALLOWANCE					
General	30,748 57				
Motor Vehicle					
Maintenance	545 00	31,293 57			
PERSONAL ALLOWANCE					
General	22,331 77				
Motor Vehicle					
Maintenance	360 00	22,691 77			
Special allowance		689 00			
Temporary appointment		1,333 71			
Appointment in Leave vacancy		1,392 60			
Honorarium to Adhyaksha		900 00			
Honorarium to Adviser		2,700 00			
Contribution to Prov. Fund:					
General	6,406 60				
Motor Vehicle					
Maintenance	96 12	6,502 72			

Medical Aid .		703 31		
House Rent .		3,216 00		
Municipal Tax .		1,553 76		
Electric charges .		2,160 27		
Trade & sign board Licence		236 00		
Telephone charges		1,760 95		
Insurance (Fire etc.)		2,887 13		
Postage Dr. .	4,599 48			
Cr. .	1,994 81	2,604 67		
Form and Stationery		5,658 30		
Contingency &				
Sundry exp. .	1,124 70			
Revenue stamps .	17 66	1,142 36		
Bank charges		106 20		
Contribution to Office Canteen		4,316 00		
Uniforms .		332 50	BY CLOSING STOCK	
Travelling & Conveyance		268 89	Books	4,511,604 61
Tram and Bus fare		305 50	Purchased books .	4,999 69
MOTOR VEHICLE MAINTENANCE			Binding materials	975 92
Oil & Lubricants .	2,065 64			4,57,580 22
Repairs & Replacements	1,410 30			
Motor Insurance .	399 69			
Motor Tax	148	4,023 63		
WORKS & BUILDINGS				
Repairs to Building	676 31			
Upkeep & Maintenance	1,128 08	1,804 39		
LIBRARY				
Subscription to Journals and Periodicals	156 28			
Binding of Library books and Magazines . .	241 02	397 30		
Bad debts . .		66 01		
		6,07,413 48		
Depreciation .		6,635 81		
TO OPENING STOCK				
Books . . . .	3,99,990*44			
Binding materials .	1,236 87			
Purchased books .	4,781 37	4,06,008 68		
		10,20,057 97		
Net Surplus carried over to Balance sheet		4,093 42		

## PUBLISHING DEPARTMENT

*Income and Expenditure Account (Manufacturing, Trading & Profit and Loss Account) including Visva-Bharati Patrika—Contd.*

EXPENDITURE	Rs.	nP.	Rs.	nP.	INCOME	Rs.	nP.	Rs.	nP.
VISVA-BHARATI PATRIKA									
To Paper . . .			3,737	00	By Sales . . .			3,848	25
Printing . . .			3,108	00	Subscriptions . . .			1,014	62
Binding . . .			543	13	Advertisement . . .			8,226	45
Blocks . . .			200	82	Postage . . .			20	29
Drawing and Lettering . . .			25	50	Packing . . .			—	59
Honorarium to Contributors . . .			767	00	Interest . . .			14	09
Freight . . .			3	06					
Postage . . .			590	41				13,124	29
Forms and Stationery . . .			141	09	By Closing stock . . .			2,144	56
Contingency . . .	11	66							
Revenue stamps . . .	9	92	21	58				15,268	85
Advertisement & Publicity . . .			321	00					
Allowance . . .			600	00					
Bank charges . . .			7	20					
Cartage & Cooly . . .			9	31					
Tram and Bus fare . . .			96	00					
Commission on Sales . . .			763	80					
Commission on Advertisement . . .			956	14					
			11,891	04					
To Opening stock . . .			2,209	12					
			14,100	16					
To net surplus transferred to B/S . . .			1,168	69					
			10,39,420	24				10,39,420	24

GENERAL OFFICE

Receipts and Payments Accounts for the year 1957-58

RECEIPTS	Rs.	nP.	PAYMENTS	Rs.	nP.
ACADEMIC SECTION—GENERAL			ACADEMIC SECTION—GENERAL		
Admission fee . . . . .	5,254	00	Allowance of Chatrapati Malaka	600	00
Examination fee . . . . .	16,122	00	Examination expenses . . . . .	28,373	80
Enrolment fee . . . . .	1,466	00	Convocation expenses . . . . .	8,384	26
Transfer certificate fee . . . . .	50	00	Membership fee to Association . . . . .	1,297	90
Miscellaneous receipts . . . . .	1,847	68	Visiting Professors expenses . . . . .	812	70
Migration fee . . . . .	810	00	Delegation expenses to conference . . . . .	3,514	86
			Cultural and Extension Activities . . . . .	1,343	81
			Advertisement expense . . . . .	3,483	79
			Contribution to Staff club . . . . .	99	62
			Stipend and Scholarships . . . . .	982	42
			Refund Account . . . . .	55	50
			Proportionate cost of Refectory staff . . . . .	4,395	00
VINDYA-BHAVANA			VIDYA BHAVANA		
Receipt from earmarked fund Islamic & Urdu Studies . . . . .	8,728	14	Salary of Teaching staff . . . . .	1,31,160	14
Tuition fee . . . . .	26,325	00	-do-office staff . . . . .	8,021	23
Residence fee . . . . .	11,041	70	P.F. of Teaching staff . . . . .	8,063	86
			-do-office staff . . . . .	528	13
			D.A. of Teaching Staff . . . . .	22,558	44
			-do-office staff . . . . .	4,891	53
			Stationery and Printing . . . . .	999	93
			Fellowship and Research Scholarship . . . . .	3,973	09
			House Allowance . . . . .	180	00
			Other allowance . . . . .	600	00
			Excursion . . . . .	400	00
			Contingency . . . . .	828	87
			Passage Money . . . . .	1,241	32
			Purchase of Model (Philosophy) . . . . .	182	00
	46,094	84		1,83,628	54
VIDYA BHAVANA HOSTEL			VIDYA-BHAVNA HOSTEL		
			Salary . . . . .	486	00
			Prov. Fund contr. . . . .	22	91
			Dearness allowance . . . . .	604	84
			Contingency . . . . .	199	09
			Supdt. allowance . . . . .		
	46,094	84		1,312	84
CHEENA-BHAVANA			CHEENA-BHAVANA		
Tuition fee . . . . .	226	00	Salary of teaching staff . . . . .	43,682	41
			-do-office staff . . . . .	2,280	00
			P.F. of teaching staff . . . . .	2,455	64
			-do-office staff . . . . .	162	43
			D.A. of Teaching staff . . . . .	7,850	08
			-do-office staff . . . . .	1,425	00
			Stationery and Printing . . . . .	213	06
			Contingency . . . . .	192	30
			Research Fellowship & Scholarship . . . . .	2,316	00
			Other allowance . . . . .	1,060	00
	226	00		61,636	92

## GENERAL OFFICE

*Receipts and Payments Accounts for the year 1957-58—contd.*

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
<b>CHRENA-BHAVANA HOSTEL</b>			
		Salary . . . . .	463 61
		P.F. contribution . . . . .	25 37
		D.A. . . . .	423 00
		Contingency . . . . .	67 72
			<u>979 70</u>
	<u>226 00</u>		<u>62,616 62</u>
<b>HINDI-BHAVANA</b>			
Donation (including Books & Research on Tulsi Sahitya)	6,651 50	Salary of teaching staff . . . . .	17,545 81
		-do- office staff . . . . .	2,704 95
		P.F. teaching staff . . . . .	1,017 76
		-do- office staff . . . . .	173 37
		D.A. teaching staff . . . . .	3,662 01
		-do- office staff . . . . .	1,462 16
		Stationery and Printing . . . . .	111 10
		Contingency . . . . .	192 98
	<u>6,651 50</u>		<u>26,870 14</u>
<b>SIKSHA-BHAVANA</b>			
Tuition fee . . . . .	16,881 50	Salary of teaching staff . . . . .	38,522 40
Residence fee . . . . .	8,482 00	-do-office staff . . . . .	3,290 25
Miscellaneous receipts . . . . .	2 00	P.F. teaching staff . . . . .	2,533 75
		-do- office staff . . . . .	253 04
		D.A. teaching staff . . . . .	8,823 56
		-do- office staff . . . . .	2,255 00
		Other allowance . . . . .	600 00
		Laboratory expenses . . . . .	2,801 92
		Stationery & Printing . . . . .	388 71
		Contingency . . . . .	209 22
		Excursion . . . . .	200 00
		Laboratory, Equipments & Fixtures . . . . .	1,220 84
	<u>25,365 50</u>		<u>61,098 69</u>
<b>SIKSHA-BHAVANA HOSTEL</b>			
		Salary . . . . .	1,367 56
		P.F. contr. . . . .	95 43
		D.A. . . . .	1,245 00
		Contingency . . . . .	292 79
		Supdt. allowance . . . . .	..
			<u>3,000 78</u>
	<u>25,365 50</u>		<u>64,099 47</u>



GENERAL OFFICE

Receipts and Payments Accounts for the year 1957-58—contd.

RECEIPTS		PAYMENTS	
	Rs. nP.		Rs. nP.
VINAYA-BHAVANA		VINAYA-BHAVANA	
Tuition fee . . . .	8,391 50	Salary of Teaching staff . . . .	23,598 39
Residence fee . . . .	5,165 00	Salary office staff . . . .	5,773 69
		P. F. teaching staff . . . .	1,651 58
		P. F. office staff . . . .	341 37
		D. A. teaching staff . . . .	5,430 82
		D. A. office staff . . . .	4,289 79
		Other allowance . . . .	200 00
		Materials for crafts . . . .	85 10
		Contingency . . . .	740 39
		Equipment and Raw materials . . . .	487 76
		Stationery and Printing . . . .	360 85
		Medical expenses . . . .	333 05
		Sports and Educational	
		Excursion . . . .	399 26
		Conveyance charges . . . .	43 00
		Laboratory charges . . . .	294 47
		Audio Visual Equipments . . . .	..
	<u>13,556 50</u>		<u>44,029 52</u>
		VINAYA-BHAVANA HOSTEL . . . .	
		Salary . . . .	408 00
		P. F. contr. . . .	25 55
		Dearness allowance . . . .	415 00
		Contingency . . . .	294 95
			<u>1,143 50</u>
		VINAYA-BHAVANA REFECTORY	
		Salary . . . .	1,244 00
		Provident Fund . . . .	25 55
		Dearness allowance . . . .	415 00
		Other allowance . . . .	100 00
			<u>1,784 55</u>
		<u>13,556 50</u>	<u>46,957 57</u>
KALA-BHAVANA			
Tuition fee . . . .	19,904 25	Salary of Teaching Staff . . . .	35,656 31
Residence fee . . . .	15,065 87	Salary office staff . . . .	7,338 98
		P. F. Teaching staff . . . .	2,568 25
		P. F. office staff . . . .	424 05
		D.A. teaching staff . . . .	7,347 89
		D.A. office staff . . . .	3,450 00
		Honorarium . . . .	3,600 00
		Materials for Crafts and	
		Accessories . . . .	320 55
		Museum expenses . . . .	73 28
		Stationery and Printing . . . .	256 50
		Excursion . . . .	200 00
		Allowance . . . .	600 00
		Contingency . . . .	723 23
		Jaipur Fresco Paintings . . . .	..
		Stock taking expenses . . . .	..
	<u>34,970 12</u>		<u>62,559 04</u>

## GENERAL OFFICE

*Receipts and Payments Accounts for the year 1957-58—contd.*

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
		<b>KALA-BHAVANA HOSTEL</b>	
		Salary . . . . .	480 00
		P. F. contr. . . . .	30 00
		Dearness allowance . . . . .	415 00
		Contingency . . . . .	198 82
		Warden's allowance . . . . .	..
			<u>1,123 82</u>
	<u>34,970 12</u>		<u>63,682 86</u>
<b>SANGIT-BHAVANA</b>		<b>SANGIT-BHAVANA</b>	
Tuition fee . . . . .	7,493 00	Salary teaching staff . . . . .	52,555 44
Residence fee . . . . .	5,776 50	Salary office staff . . . . .	2,076 00
Miscellaneous . . . . .	2 75	P. F. teaching staff . . . . .	3,153 39
		P. F. office staff . . . . .	163 55
		D.A. teaching staff . . . . .	11,359 56
		D.A. office staff . . . . .	1,365 00
		Other allowance . . . . .	600 00
		Contingency . . . . .	981 31
		Stationery and Printing . . . . .	246 76
		Musical equipments . . . . .	100 00
		Excursion . . . . .	200 00
	<u>13,272 25</u>		<u>72,801 01</u>
		<b>SANGIT-BHAVANA HOSTEL</b>	
		Salary . . . . .	432 00
		P.F. contr. . . . .	27 00
		D.A. . . . .	415 00
		Contingency . . . . .	95 05
		Supdt. Allowance . . . . .	..
	<u>12,272 25</u>		<u>969 05</u>
			<u>73,770 06</u>
<b>PATHA-BHAVANA</b>		<b>PATHA-BHAVANA</b>	
Tuition fee . . . . .	34,352 00	Salary of teaching staff . . . . .	71,184 51
Residence fee . . . . .	33,263 75	Salary office staff . . . . .	5,584 00
		P.F. Teaching staff . . . . .	5,171 73
		P.F. office staff . . . . .	386 66
		D.A. teaching staff . . . . .	19,048 22
		D.A. office staff . . . . .	3,090 00
		Allowance . . . . .	600 00
		Laboratory expenses . . . . .	606 35
		Stationery and Printing . . . . .	975 20
		Contingency . . . . .	806 09
		Excursion . . . . .	450 00
		House allowance . . . . .	120 00
	<u>67,615 75</u>		<u>1,08,022 76</u>

GENERAL OFFICE

Receipts and Payments Accounts for the year 1957-58—Contd.

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
		<b>PATHA-BHAVANA HOSTEL</b>	
		Salary . . . . .	3,180 77
		P. F. contr. . . . .	178 07
		D.A. . . . .	2,445 00
		Other allowance . . . . .	1,260 00
		Contingency & Equipments . . . . .	599 99
			<u>7,663 83</u>
	<u>67,615 75</u>		<u>1,15,686 59</u>
<b>SIKSHA-CHARCHA (Basic Trg. School)</b>		<b>SIKSHA-CHARCHA (Basic Trg. School)</b>	
W. B. Govt. Maintenance Grant . . . . .	39,494 61	Salary . . . . .	13,252 50
		P. F. Contribution . . . . .	714 25
		D.A. . . . .	5 030 89
		Stipends . . . . .	20,895 99
		House Rent . . . . .	600 00
		Contingency . . . . .	230 32
		Medical Service . . . . .	720 00
		Crafts Materials . . . . .	642 56
		Books and Equipments . . . . .	552 31
		Electric charges . . . . .	360 00
		Games and Sports . . . . .	229 01
		Current Maintenance & White Washing . . . . .	310 00
		Excursion . . . . .	600 00
		Refresher Course Stipend & T.A. . . . .	1,645 00
	<u>39,494 61</u>		<u>45,782 83</u>
		<b>KINDERGARTEN &amp; NURSERY SECTION</b>	
		Salary . . . . .	1,440 00
<b>SREE-SADANA (Girl's Hostel)</b>		<b>SREE-SADANA (Girls' Hostel)</b>	
		Establishment . . . . .	6,303 41
		P. F. Contribution . . . . .	380 00
		D.A. . . . .	2,476 93
		Food allowance . . . . .	1,926 56
		Other allowance . . . . .	60 00
		Contingency . . . . .	1,279 62
			<u>12,426 52</u>
<b>PHYSICAL EDUCATION</b>		<b>PHYSICAL EDUCATION</b>	
Sports Fees . . . . .	3,062 50	Establishment . . . . .	4,444 71
Miscellaneous Receipts . . . . .	15 00	P. F. Contr. . . . .	330 06
		D.A. . . . .	1,720 00
		Sporting goods . . . . .	3,228 06
		Annual Sports . . . . .	661 35
		Ground Improvement . . . . .	987 40
		Expenses for Visiting Teams . . . . .	643 96
		Repairs and Replacements of apparatus & Swimming Pool . . . . .	895 34
		Contingency . . . . .	396 94
		Inter University tournament . . . . .	54 30
	<u>3,077 50</u>		<u>13,362 12</u>

## GENERAL OFFICE

Receipts and Payments Accounts for the year 1957-58—Contd.

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
<b>MUSEUM (Rabindra-Sadana)</b>	47 50	<b>MUSEUM (Rabindra-Sadana)</b>	
		Establishment . . . . .	13,474 82
		P. F. Contr. . . . .	1,078 99
		D.A. . . . .	3,713 09
		Books and Journals . . . . .	26 02
		Microfilming & Photo copying . . . . .	268 37
		Publication . . . . .	273 63
		Stationery and Printing . . . . .	306 76
		Contingency . . . . .	491 66
		Other allowance . . . . .	396 00
		Repairing & Binding of MSS. . . . .	
		Jls. . . . .	688 30
		Furniture and Equipments . . . . .	1,660 51
		Printing and Publishing the . . . . .	
		Appeal issued by the . . . . .	
		Acharya (Chancellor) . . . . .	543 58
	47 50		22,921 73
<b>CENTRAL LIBRARY</b>		<b>CENTRAL LIBRARY</b>	
Admission Fee . . . . .	325 00	Salary . . . . .	21,107 35
Membership subscription . . . . .	34 50	P. F. contr. . . . .	1,613 96
Misc. receipts . . . . .	183 43	D.A. . . . .	8,694 00
Receipts from Earmarked Fund . . . . .	128 15	Books & Oriental Books . . . . .	16,702 55
		Binding Materials & Other . . . . .	
		charges . . . . .	1,779 24
		Stationery & Printing . . . . .	273 93
		Contingency . . . . .	1,003 45
		Stock Taking expenses . . . . .	200 00
		Furniture . . . . .	8,168 76
		Jls., Newspapers & Magazines . . . . .	2,984 35
	671 08		62,527 59
<b>PUBLICATIONS</b>		<b>PUBLICATIONS</b>	
Sale of Research Publications . . . . .		Salary . . . . .	7,479 81
Prospectus, Forms etc. . . . .	7,742 52	Allowance . . . . .	600 00
V. B. Quarterly subscription . . . . .	2,357 25	P. F. contribution . . . . .	616 30
Advertisements . . . . .	1,889 00	D.A. . . . .	2,795 00
V. B. News subscription . . . . .	922 21	Royalty to Authors . . . . .	431 80
Miscellaneous receipts . . . . .	665 01	V. B. Quarterly expenses . . . . .	5,204 87
Royalty on pictures . . . . .	750 00	Research Publication expense . . . . .	17,585 81
		V. B. New Expenses . . . . .	3,738 32
		Prospectus and Bulletins etc. . . . .	271 55
		Contingency & Forwarding . . . . .	1,596 40
		Packing and Stationery . . . . .	699 26
	14,325 99		41,019 12
<b>CENTRAL ADMINISTRATION</b>		<b>CENTRAL ADMINISTRATION</b>	
Land rents . . . . .	1,665 42	Salary of Upacharya & his . . . . .	
Miscellaneous . . . . .	36,626 80	office . . . . .	21,587 53
Contr. from Granthana Vibhaga . . . . .	65,000 00	Salary of Registrar & his office . . . . .	54,392 11
Sales of books, V.B. & its Institution . . . . .	240 00	Salary of Accounts Section . . . . .	28,092 18
Sale proceeds of lands . . . . .	17,050 99	Salary of Treasurer's Section . . . . .	
		& Internal Audit . . . . .	13,658 47
		Salary of Cash Section . . . . .	4,859 71
		P.F. contribution . . . . .	7,254 08
		P. F. Upacharya's Office . . . . .	1,395 46

GENERAL OFFICE

*Receipts and Payments Accounts for the year 1957-58—Contd.*

[illegible]

## WORKS & ESTATE MAINTENANCE

House rent	29,439 51
Contr. from Union Board	
Misc. Receipts	154 00

## WORKS & ESTATE MAINTENANCE

Establishment . . . . .	20,220	37
P. F. contr. . . . .	1,502	08
D. A. . . . .	7,497	01
Maintenance of Buildings . . . . .	29,784	86
Maintenance of Roads & Culverts . . . . .	5,477	22
Repairs to furniture and fixture . . . . .	1,172	84
Estate Improvements . . . . .	1,824	44
Stationery & Printing . . . . .	474	75
Contingency including postage . . . . .	551	44
Minor works, additions and re- placements . . . . .	36,009	15
Original works . . . . .	6,962	68
Construction of Cheap house out of receipt from V. B. Society . . . . .	9,004	50

29,593 51	1,30,481 34
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## GENERAL OFFICE

Receipts and Payments Accounts for the year 1957-58—Contd.

RECEIPTS	Rs. nP	PAYMENTS	Rs. nP.
<b>ELECTRICITY &amp; WATER SUPPLY—</b>		<b>ELECTRICITY &amp; WATER SUPPLY—</b>	
<b>GENERAL</b>		<b>GENERAL</b>	
Electricity charges from staff	14,749 96	Salary	6,669 94
Water charges	810 98	P. F. contr.	448 15
Contr. from Union Board	50 00	D. A.	1,850 00
Miscellaneous Receipt	5 00	Contingency	341 49
			<b>9,309 58</b>
		<b>ELECTRICITY</b>	
		Salary	2,748 00
		P. F. contr.	189 94
		D. A.	1,900 00
		Electricity charges & surcharges	64,146 43
		Repairs and Replacements	1,723 65
		Original works	2,449 72
		Tools Implements and fans	8,079 91
			<b>81,237 65</b>
		<b>WATER SUPPLY</b>	
		Establishment	4,604 95
		P. F. contr.	300 85
		D. A.	3,088 70
		Other allowance	120 00
		Chemical & Misc. stores	1,474 70
		Running Cost	4,333 95
		Repairs & Renewals of water works	1,309 15
		Tools and Implements	119 71
		Repairs and Maintenance of Tanks & Wells	1,092 70
		Inspection and Analysis fees	349 30
		Original works & Laying of pipes	3,883 60
			<b>20,677 61</b>
	<b>15,615 94</b>		<b>1,11,224 84</b>
<b>WATCH &amp; WARD</b>		<b>WATCH &amp; WARD</b>	
Night watch charges	789 25	Establishment	6,471 80
		P. F. contr.	403 26
		D. A.	5,591 16
		Contingency	548 88
		Other allowance	757 30
	<b>789 25</b>		<b>13,772 40</b>
<b>GARDEN</b>		<b>GARDEN</b>	
Misc. Receipts	995 86	Salary	5,856 21
		P. F. contr.	313 94
		D. A.	5,100 00
		Maintenance	1,504 52
		Contingency	51 50
	<b>995 86</b>		<b>12,826 17</b>

## Receipts and Payments Accounts for the year 1957-58—contd.

RECEIPTS		Rs.	nP	PAYMENTS		Rs.	nP.
<b>HOSPITAL</b>				<b>HOSPITAL</b>			
Medical Fee		8,236	25	Establishment		24,492	60
Sale of medicine		5,856	93	P. F. contribution		1,779	92
Clinical & Laboratory charge		3,629	44	D. A.		7,562	85
X-Ray charge		5,760	87	Drugs		9,432	99
Sale of Horlicks			70 00	Equipment and furniture		784	98
Donation		200	00	Clinical expenses		376	41
				Eye and Dental clinic		400	00
				Emergency expenditure		225	15
				Sick Diet		731	48
				Books and Journal		94	41
				Stationery & Printing		482	46
				X-Ray clinic		3,213	54
				Contingency		1,038	47
				House rent allowance		40	00
		23,753	49			50,655	26
<b>SANITATION</b>				<b>SANITATION</b>			
Contr. from Union Board		634	00	Salary		5,370	00
				P. F. Contribution		324	20
				Dearness allowance		5,550	00
				Occasional labour		620	11
				Cycle allowance		40	00
				Disinfectants		1,929	10
				Contingency		125	69
				Allowance of Sanitary Assistant		250	00
		634	00			14,209	10
<b>GUEST HOUSE</b>				<b>GUEST HOUSE</b>			
House rent & Seat Rent		4,627	96	Establishment		7,596	06
				P. F. Contribution		490	64
				Dearness allowance		4,553	84
				Other allowance		60	00
				Equipments		31	44
				House allowance		120	00
				Stationery and Printing		38	85
				Contingency		487	96
				Occasional labour		30	00
		4,627	96			13,408	79
<b>Printing Charges</b>				<b>SANTINIKETAN PRESS</b>			
Binding charges		28,238	30	Purchase of papers		5,814	17
Paper		4,632	99	Binding materials		646	91
Miscellaneous		5,756	65	Packing materials		138	96
		230	34	Printing materials		799	06
				Contingency		136	47
				Salaries & Allowance		20,991	03
				P. F. Contribution		1,561	03
				Dearness allowance		12,179	22
				Extra allowance		856	32
				Contribution to Silpotsava		70	00
				Electric charge		668	67
				Oil and Lubricants		85	92
				Postage		59	43
				Railway freight & Cartage		164	93
				Repairs to machinery & furniture		115	70
				Stationery		197	37
				Types & Cases		2,048	41
				House allowance		150	00
		38,858	28			46,683	60

## GENERAL OFFICE

## Receipts and Payments Accounts for the year 1957-58—contd.

RECEIPTS	Rs.	nP.	PAYMENTS	Rs.	nP.
			TELEPHONE		
			Salary	2,217	67
			P. F. Contribution	138	87
			Dearness allowance	1,777	58
			Other allowance	179	68
			Contingency	33	96
				4,347	76
			Provision for Depreciation Fund	30,000	00
LOAN A/c.			LOAN A/c.		
Rent of staff quarters	4,800	00	Repayment of loan	10,000	00
			Maintenance of Buildings	223	02
	4,800	00		10,223	02
RECURRING GRANTS					
Central Govt. Grant	13,75,000	00			
Central Govt. Grant towards arrear					
Block Grant	2,66,229	99			
Central Govt. Grant "Deficit for 1955-56"	11,189	00	Deficit of Palli Samgathana Vibhaga for 1957-58	1,74,226	75
West Bengal Govt. Grant	40,000	00			
Assam Govt. Grant					
U. P. Govt. Grant	7,088	00			
Orissa Govt. Grant					
	16,99,506	99			
Re-imbursment of Orissa Govt. Grant for 1951-52 by the Visva-Bharati Society	7,088	00			
DONATION					
Hindusthan Charity Trust	12,000	00			
Sundry Donations	26,066	71			
Receipt from V. B. Society for	38,066	71			
Construction of Cheap Houses	30,000	00			
TOTAL	23,05,832	02	TOTAL	17,40,074	72
Opening Bank Balance	54,804	21	Closing Bank Balance	6,20,561	51
	23,60,636	23		23,60,636	23

## GENERAL OFFICE

## NON-REVENUE A/C.

RECEIPTS	Rs.	nP.	PAYMENTS	Rs.	nP.
			SOCIAL TENSION RESEARCH SCHEME		
Central Govt. Grant	1,600	00	Salary & Honorarium	3,351	00
			Travelling allowance	134	85
			Miscellaneous Expense	424	02
	1,600	00		3,909	87



## GENERAL OFFICE

NON-REVENUE A/C.—*contd.*

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
<b>AGRO-ECONOMIC SCHEME</b>			
Central Govt. Grant . . . . .	70,000 00	Salary . . . . .	42,440 65
		P. F. Contribution . . . . .	2,660 22
		Dearness allowance . . . . .	10,863 51
		Travelling allowance . . . . .	3,859 01
		Field allowance . . . . .	1,523 55
		House rent . . . . .	1,350 00
		Stationery, Printing & Postage . . . . .	1,011 79
		Books & Journals . . . . .	1,408 44
		Contingency . . . . .	907 48
		Telephone Charges . . . . .	180 56
		Publishing . . . . .	2,391 51
		Furniture and Equipments . . . . .	4,429 88
	<u>70,000 00</u>		<u>73,026 60</u>
<b>PUBLICATIONS A/c.</b>			
Central Govt. Grant for Publication, . . . . .	4,000 00	Publications out of Special Grant . . . . .	339 20
		<b>M. I. T. SCHEME</b>	
		Salary . . . . .	250 00
<b>CAPITAL A/c.</b>			
Central Govt. Grant for construction of buildings . . . . .	1,00,000 00	Construction of Office Buildings . . . . .	38,742 51
	<u>1,75,600 00</u>		<u>1,16,268 18</u>
<b>FARM MANAGEMENT SCHEME</b>			
Central Govt. Grant . . . . .	27,000 00	Salary & Honorarium . . . . .	15,927 17
Amount advanced to meet excess . . . . .	8,239 20	Dearness allowance . . . . .	4,617 94
		Other allowance & T. A. . . . .	5,404 80
		Contingency . . . . .	7,678 60
		Crop Cutting Experiments & incentive to farmers . . . . .	224 69
		Machine . . . . .	1,386 00
	<u>35,239 20</u>		<u>35,239 20</u>
<b>MASTER PLAN</b>			
Amount advanced to meet Excess Expenses . . . . .	1,907 49	Salary . . . . .	1,705 67
		D. A. . . . .	298 49
		House rent . . . . .	191 06
		Contingency . . . . .	30 30
	<u>1,907 49</u>		<u>2,225 52</u>
<b>COAL SECTION</b>			
Sale of Coal . . . . .	34,493 35	Salary . . . . .	921 03
		Provident Fund Contribution . . . . .	28 96
		Dearness allowance . . . . .	748 50
		Purchase of Coal . . . . .	28,237 60
		Contingency . . . . .	88 27
	<u>34,493 35</u>		<u>30,024 36</u>

GENERAL OFFICE  
NON-REVENUE A/C.—Contd.

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
SANTINIKETAN REFECTORY			
Messing charges . . . . .	2,02,794 67	Establishment . . . . .	{14,731 22
Miscellaneous . . . . .	659 15	P.F. Contribution . . . . .	998 78
Contribution towards proportionate cost of Refectory staff . . . . .	4,395 00	Dearness allowance . . . . .	8,703 75
Advance from General Fund] . . . . .	30,290 98	Food materials . . . . .	2,02,432 49
		Other Allowance . . . . .	60 00
		Fuel . . . . .	7,000 35
		Utensil & Furniture . . . . .	2,761 15
		Contingency . . . . .	1,452 06
	2,38,139 80		2,38,139 80
Central Govt. Grant for Apprenticeship Training . . . . .	750 00	Refund of Unspent balance of Central Govt. Grant for Indo-Tibetan Studies . . . . .	8,221 74
Central Govt. Grant for Books on Humanities . . . . .	30,000 00	Central Govt. Grant for 1st 5-year Plan . . . . .	5,229 25
Central Govt. Grant for Study Tour . . . . .	1,622 00	Apprenticeship Training out of Central Govt. Grant . . . . .	750 00
		Expenditure on Books for Humanities . . . . .	8,295 15
		Study Tour expenses out of Central Govt. Grant . . . . .	3,379 00
		Expenditure for Publication for Approved works . . . . .	657 12
		Maintenance of Buildings out of Central Govt. Grant . . . . .	2,274 45
W.B. Govt. Grant for Apprenticeship Training in village Development . . . . .	1,625 00	W.B. Govt. Grant for Apprenticeship Training in village Development . . . . .	1,625 00
Central Govt. Grant for Research in Problems with Secondary Education . . . . .	500 00	Collection of Folk Songs out of Orissa Govt. Grant . . . . .	217 50
Central Govt. Grant for Natir Puja . . . . .	399 98	Expenditure out of unspent balance of Islamic and Urdu Studies . . . . .	6,784 10
Less in excess in last Yr. shown in Advance a/c. . . . .	388 55		
	11 43 II 43	LOAN A/c.	
		Repayment of loan (being unspent balance) . . . . .	3,274 33
EARMARKED DONATIONS		EARMARKED DONATIONS	
Bengal Chamber of Commerce for Chair of English . . . . .	10,000 00	Scholarship out of Donation . . . . .	400 00
Bata Shoe Co. for Chair of Economics . . . . .	10,000 00	Expenditure out of Sundry earmarked Donation . . . . .	35,983 46
Donations towards Chancellor's Tagore Centenary fund . . . . .	60,836 05		
Sundry earmarked Donations . . . . .	440 00		
	81,276 05		36,383 46

## GENERAL OFFICE

NON-REVENUE A/C.—*contd.*

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
FUNDS		FUNDS	
Vice-Chancellor's Discretionary		Vice-Chancellor's Discretionary	
Grant Fund . . . . .	70 00	Grant Fund . . . . .	545 50
Depreciation Fund . . . . .	30,000 00	Podder Fund Expenses . . . . .	87 56
Income from Earmarked Fund		FUND INVESTMENT	
Investment . . . . .	14,858 30	Sundry earmarked fund Invest-	
	6,46,092 62	ment . . . . .	17,680 17
		Expenditure out of Earmarked	
		Fund Income . . . . .	7,597 23
		DEVELOPMENT A/C.	
		DICTIONARY PROJECT	
		Salary . . . . .	373 57
		P.F. Contribution . . . . .	..
		D.A. . . . .	254 13
		Scholarship . . . . .	380 89
		Books . . . . .	70 89
		Contingency . . . . .	80 12
		Miscellaneous . . . . .	1 87
		Furniture . . . . .	176 69
			1,338 16
		VIDYA-BHAVANA—Philosophy	
		of the East and West	
		Salary . . . . .	2,368 17
		Dearness allowance . . . . .	..
		P.F. Contribution . . . . .	..
			2,368 17
		MATHEMATICS	
		Salary . . . . .	1,649 03
		D.A. . . . .	412 25
		P.F. Contribution . . . . .	103 06
			2,164 34
		MODERN INDIAN LANGUAGES—	
		BENGALI	
		Salary . . . . .	7,900 00
		Dearness allowance . . . . .	1,382 50
		P.F. Contribution . . . . .	658 33
			9,940 83
		Research Scholarship (Hindi) .	1,080 00
		Post Doctorate Research	
		Scholarship . . . . .	9,333 33
			10,413 33
			5,51,123 45



GENERAL OFFICE  
NON-REVENUE A/C.—Contd.

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
CAPITAL STORES			
	2,522 58	Steel Materials . . . .	14,830 99
	7,666 99	Cement . . . .	11,028 60
	3,794 85	Electric goods . . . .	4,505 69
	2,139 81	Stores Purchase for Renova- tion and Repairs to Ratan Kuthi . . . .	4,638 43
STORES FOR AGRO-ECONOMIC RE. BUILD.			
	2,050 10]	Steel Materials . . . .	8,549 13
	8,988 00	Cement . . . .	16,222 16
		Electric Goods . . . .	1,598 04
		Miscellaneous Stores . . . .	177 75
CAPITAL EXPENDITURE			
		Construction of Hostel Ser- vants quarters . . . .	8,778 65
		Construction of Swimming Pool . . . .	1,275 89
		Construction of Hostel Building for 'C' Category Santal Trns . . . .	8,692 51
		Renovation and Repairs to Ratan Kuthi . . . .	10,283 51
			<u>29,030 56</u>
Construction under 1st 5-Year Plan			
		Development of Kala-Bhavana. Development of Cheena- Bhavana . . . .	2,213 36
		Development of Vldya- Bhavana . . . .	2,957 55
			<u>7,815 28</u>
			<u>12,986 19</u>
DEPOSITS			
	2,45,014 47	Misc. Deposits . . . .	6,89,994 28
	9,500 00	Urban Bank . . . .	9,500 00
	81,952 62	P. F. Deposits . . . .	81,861 41
	16,640 96	Income Tax . . . .	16,640 96
	8,147 54	Contractor's Security Deposit	3,644 88
	9,872 00	Contractor's Earnest Money .	8,073 00
	18,224 37	Kitchen Deposit . . . .	1,176 01
	3,752 50	Caution Money . . . .	2,568 50
	510 00	Ananda Path Sala . . . .	498 00
	..	Deposit for Dress . . . .	30 00
	15 00	Library Earnest Money . . . .	..
	1,223 75	Union Fee . . . .	1,236 00
	7,779 83	Students Deposit account . . . .	7,685 00
	..	Old Caution Money . . . .	20 00
	575 00	Alumni Association . . . .	180 56
	9,416 67	V.B. Society (Palli Samgathan; Vibhaga A/c.) . . . .	9,416 67
	..	Palli Samgathana Vibhaga (Silpa Sadana) . . . .	40,457 74

## GENERAL OFFICE

NON-REVENUE A/C.—*Concl'd.*

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
		STIPEND SCHOLARSHIP, ETC.	
	36,419 84	Central Govt. Stipend . . .	35,947 02
	36,360 36	Other Govt. Stipend . . .	35,710 56
	424 37	Miscellaneous Stipend . . .	249 37
	2,007 72	Central Govt. Stipend towards Book, Emergency and Vac- ation Grant . . .	..
	<u>4,87,837 00</u>		<u>9,44,889 96</u>
	..	Excess of Stock . . .	29,046 71
	14,14,843 04	Total . . .	<u>19,83,274 85</u>
Opening Bank Balance . . .	11,92,024 32	Closing Bank Balance . . .	6,23,592 51
GRAND TOTAL . . .	26,06,867 36	GRAND TOTAL . . .	26,06,867 36

## PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

*Statement of Receipts and Payments for the year 1957-58*

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
Group "A"—Academic Depart- ments	*	Group "A"—Academic Depart- ments	
1. SIKSHA-SATRA		1. SIKSHA-SATRA	
Fees from students . . .	2,647 50	Establishment . . .	13,418 12
Misc. income from productive articles . . .	386 85	Contr to P.F. . . .	983 83
Seat rent & Light charges . . .	955 00	D.A. . . .	5,479 03
W. B. Govt. Maintenance grant (1956-57 & 1957-58) . . .	14,428 00	Fooding charges for student Light charges & contr. to Health Sec. . . .	2,238 33
Contr. from Satra Sholarship Fund . . .	15 00	Craft materials and Training . . .	1,093 12
		Agriculture, Poultry and Fishery Books, Appliance and Science materials . . .	400 00
		Stationery and Printing . . .	164 99
		Games and outings . . .	100 17
		Contingency . . .	124 16
		Equipment, Repair and Replace- ment . . .	542 51
		Stipend and Scholarship . . .	124 53
		Contr. to Upkeep maintenance . . .	151 17
	<u>18,432 35</u>		15 00
			<u>500 00</u>
			<u>25,334 96</u>
2. LOKA SIKSHA		2. LOKA SIKSHA	
Fees . . .	3,659 26	Establishment . . .	4,260 00
Sale of Literature . . .	162 45	Contr. to P. F. . . .	354 94
Sale of Books . . .	221 65	D.A. . . .	1,315 00
Postage . . .	118 25	Books for Centres . . .	150 86
		Books for Library and Sale Paper seating and Exam. fee . . .	55 56
		Stationery and Printing . . .	658 91
		Postage and Telegram . . .	820 52
		Travelling . . .	514 16
		Contingency . . .	33 11
	<u>4,161 61</u>		4 88
			<u>8,167 94</u>

## PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

Statement of Receipts and Payments for the year 1957-58—contd.

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
3. LIBRARY		3. LIBRARY	
Sale of Old Newspaper . . . . .	7 93	Establishment . . . . .	1,944 00
		Contr. to P. F. . . . .	162 00
		D. A. . . . .	1,010 00
		Allowance . . . . .	60 00
		Books . . . . .	182 95
		Newspaper & Magazine . . . . .	212 81
		Binding . . . . .	377 25
		Contingency . . . . .	36 40
	7 93		3,985 41
4. LIBRARY SERVICE SCHEME (Sponsored by W. B. Govt.)		4. LIBRARY SERVICE SCHEME (Sponsored by W. B. Govt.)	
West Bengal Govt. Grant . . . . .	1,382 05	Establishment . . . . .	978 00
		Dearness allowance . . . . .	360 00
		Contingency (Area Library) . . . . .	297 59
		Contingency (Feeder Libraries) . . . . .	709 96
	1,382 05		2,345 55
5. COTTAGE IND. TRAINING SECTION		5. COTTAGE IND. TRAINING SECTION	
Admission . . . . .	335 00	Establishment . . . . .	37,623 70
Tuition fee . . . . .	2,852 00	Allowance . . . . .	975 00
Sale proceeds . . . . .	2,762 13	Contr. to P. F. . . . .	2,661 44
Seat rent and Medical fee . . . . .	646 50	D. A. . . . .	11,179 45
Light . . . . .	240 50	Telephone . . . . .	282 50
Miscellaneous . . . . .	44 82	Stipend . . . . .	3,270 61
Contr. from Satra for raw materials . . . . .	400 00	Raw materials . . . . .	3,405 14
Annual fee for Gams & Library . . . . .	124 50	Equipment . . . . .	2,964 70
Examination fee . . . . .	110 00	Books and Newspapers . . . . .	202 49
West Bengal Govt. Grant . . . . .	13,200 00	Commission etc. . . . .	169 12
		Medical charges & Contr. to Health Sec. . . . .	256 25
		Light charges . . . . .	1,382 48
		Repair & Replacement . . . . .	304 07
		Games & Social activities . . . . .	172 22
		Fuel and Furnace . . . . .	150 58
		Travelling . . . . .	496 34
		Contr. to Upkeep for maintenance . . . . .	1,000 00
		Stationery and Printing . . . . .	232 31
		Contingency . . . . .	343 32
		Labour . . . . .	545 95
	20,715 45		67,617 67
6. COTTAGE IND. WORKSHOP TRG.		6. COTTAGE IND. WORKSHOP TRG.	
Sales Proceeds . . . . .	658 86	Establishment . . . . .	16,514 70
Light . . . . .	20 50	Contr. to P. F. . . . .	1,325 99
Miscellaneous . . . . .	1 50	Dearness allowance . . . . .	4,666 37
		Raw materials . . . . .	775 22
		Tools and Implements . . . . .	1,208 39
		Repairs and Replacement . . . . .	12 62
		Power & Fuel . . . . .	38 12
		Stipend . . . . .	2,436 89
		Contingency . . . . .	47 14
		Commission etc. . . . .	140 81
		Travelling and Excursion . . . . .	145 63
	680 86		27,311 88

## PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

## Statement of Receipts and Payments for the year 1957-58—CONTD.

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
Group " B"—General Adm. & Estate Maintenance		Group " B"—General Adm. & Estate Maintenance	
1. GENERAL ADMINISTRATION—GENERAL		1. GENERAL ADMINISTRATION—GENERAL	
Sale of Literature . . . . .	113 52	Establishment <sup>1</sup> . . . . .	15,237 00
Telephone Trunk Calls . . . . .	76 05	Contr. to Provident Fund . . . . .	1,170 30
Stall-rent, Grants etc. . . . .	1,327 61	Dearness allowance . . . . .	4,865 00
Electric charges . . . . .	24 00	Anniversary & Festivals . . . . .	2,646 60
Miscellaneous Receipts . . . . .	871 71	Guest Entertainment . . . . .	115 57
Bakery . . . . .	11 00	Contr. to Sriniketan Club . . . . .	300 00
W.B. Grants for Folk Recreational activities . . . . .	1,00 000	Telephone rent & Charges . . . . .	466 63
		Other allowance . . . . .	209 19
		Exhibition, Poster Charts Leaflets, etc. . . . .	226 30
		Electric charges . . . . .	1,772 42
		Stationery & Printing . . . . .	1,197 28
		Postage & Telegram . . . . .	411 18
		Travelling . . . . .	859 33
		Contingency . . . . .	213 56
		Bank charges . . . . .	267 10
		Folk Recreationl & other activities . . . . .	500 00
	<u>3,423 89</u>		<u>30,454 46</u>
2. OFFICE		2 OFFICE	
		Establishment . . . . .	13,348 10
		Contr. to Provident Fund . . . . .	998 65
		Dearness allowance . . . . .	5,268 58
			<u>19,615 33</u>
3. WORKS & ESTATES MAINTENANCE		3. WORKS & ESTATES MAINTENANCE	
House rent . . . . .	5,838 50	Establishment . . . . .	6,844 28
Union Board Grant . . . . .	90 00	Contr. to Provident Fund . . . . .	468 50
Income from Santalpalli land . . . . .	456 22	Dearness allowance . . . . .	5,227 23
Contr. from V.B.C.C. Bank Ltd. for night watch . . . . .	100 00	Maintenance of Estate . . . . .	8,297 24
Contr. from C. I. Training for Upkeep of Buildings . . . . .	1,000 00	Maintenance of Sri Santi-Road Santalpalli Land . . . . .	859 64
Contr. from Siksha Satra for maintenance . . . . .	500 00	Other allowance . . . . .	4 00
		Road repair & General cleaning at Sriniketan . . . . .	237 91
		Sanitation . . . . .	991 65
		Watch & Ward . . . . .	127 15
		Repairs & Replacement . . . . .	182 79
		Contingency . . . . .	487 99
		Garden . . . . .	137 95
		Minor Capital Expenditure . . . . .	17 56
	<u>7,984 72</u>		<u>1,429 64</u>
			<u>25,313 53</u>



## PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

Statement of Receipts and Payments for the year 1957-58—CONTD.

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
<b>4. TRANSPORT</b>		<b>4. TRANSPORT</b>	
Bus fare and fuel . . . . .	7,643 12	Establishment . . . . .	2,821 81
		Contr. to Provident Fund . . . . .	192 84
		Dearness allowance . . . . .	1,545 00
		Fuel & Lubricant . . . . .	4,389 29
		Licence & Insurance . . . . .	3,240 30
		Repairs & Replacements . . . . .	1,072 65
		Contingency . . . . .	2,928 63
	<u>7,643 12</u>		<u>17,190 52</u>
<b>5. POWER HOUSE</b>		<b>5. POWER HOUSE</b>	
Sale of Electric Energy . . . . .	6,879 95	Establishment . . . . .	1,895 00
Repairs works . . . . .	921 61	Contr. to Provident Fund . . . . .	140 96
		Dearness allowance . . . . .	1,070 00
		Purchase of Electric energy . . . . .	5,075 61
		Materials . . . . .	496 02
		Labour . . . . .	92 37
		Repair and Replacements . . . . .	98 68
		Contingency . . . . .	49 85
	<u>7,801 57</u>		<u>8,918 49</u>
<b>Group "C"—Social Work and Vill. Organisation</b>		<b>Group "C"—Social Work and Vill. Organisation</b>	
<b>1. HEALTH AND SANITATION—GENERAL</b>		<b>1. HEALTH AND SANITATION—GENERAL</b>	
Contr. from Vinaya-Bhavana . . . . .	270 00	Establishment . . . . .	5,340 00
Contr. from Siksha-Charcha . . . . .	360 00	Contr. to Provident Fund . . . . .	435 00
Contr. from Siksha Satra . . . . .	480 00	Dearness allowance . . . . .	1,790 00
Contr. from C. I. Training . . . . .	250 00	Medicine . . . . .	2,379 10
Medical fee from Staff . . . . .	1,187 00	Travelling . . . . .	1 74
Sale of Medicine . . . . .	2,387 95	Equipment . . . . .	243 42
	<u>4,934 95</u>	Contingency . . . . .	185 97
			<u>10,375 23</u>
<b>2. VILL. EXTENSION GENERAL</b>		<b>2. VILL. EXTENSION GENERAL</b>	
Contr. from Prosad Night School Fund . . . . .	42 00	Establishment . . . . .	23,613 39
		Contr. to Provident Fund . . . . .	2,004 92
		Dearness allowance . . . . .	6,940 36
		Aid to Village Societies . . . . .	1,075 00
		Contr. to Prosad Suhrid Vidyalaya . . . . .	211 75
		Brati Balaka Organisation . . . . .	2,109 44
		Food and Travelling expenses for workers visiting Sriniketan and Villages . . . . .	552 50
		Contingency . . . . .	149 17
	<u>42 00</u>		<u>36,656 53</u>
<b>3. ADULT EDUCATION</b>		<b>3. ADULT EDUCATION</b>	
West Bengal Govt. Grant . . . . .	13,950 00	Establishment . . . . .	3,852 00
		Contr. to Provident Fund . . . . .	290 78
		Dearness allowance . . . . .	1,605 00
		Adult Education Expenses including Trg. Camp . . . . .	984 75
		Travelling & Fooding . . . . .	422 67
		Contingency . . . . .	2,783 92
		Allowance to Literacy workers . . . . .	3,567 58
		Allowance to Social workers . . . . .	7,228 44
	<u>13,950 00</u>		<u>20,735 14</u>

## PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

Statement of Receipts and Payments for the year 1957—58—Contd.

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
4. HEALTH EXTN. WORK IN VILLAGES		4. HEALTH EXTN. WORK IN VILLAGES	
Sale of Medicine . . . . .	1,309 84	Medicine for Village Societies . . . . .	1,577 05
Contr. from Aruna Amita Fund		Anti-malarial work and other	
Endowment . . . . .	308 09	Prophylactic measures . . . . .	215 62
		Diet and medicine for poor patients (Aruna Amita Fund)	308 09
		Travelling . . . . .	82 16
		Contingency . . . . .	101 89
	1,617 93		2,284 81
5. MATERNITY AND CHILD WELFARE		5. MATERNITY AND CHILD WELFARE	
Miscellaneous . . . . .	3 52	Establishment . . . . .	183 00
		Dearness allowance . . . . .	395 00
		Drugs . . . . .	3 50
		Travelling . . . . .	191 53
		Contingency . . . . .	64 98
	3 52		838 01
6. AGRICULTURE		6. AGRICULTURE	
(a) Experiments . . . . .		(a) Experiments	
West Bengal Govt. Grant . . . . .	3,000 00	Establishment . . . . .	5,280 00
Sale of Paddy . . . . .	146 01	Contr. to Provident Fund . . . . .	385 22
		Dearness allowance . . . . .	2,555 00
		Paddy Varietal trial . . . . .	691 91
		Repairs and Replacement . . . . .	264 73
		Travelling . . . . .	17 02
		Contingency . . . . .	150 77
		Other allowance . . . . .	60 00
	3,146 01		9,404 65
(b) Demonstration and Extension		(b) Demonstration and Extension	
Garden crops . . . . .	1,450 41	Garden crops . . . . .	1,062 93
Paddy . . . . .	3,382 96	Paddy Cultivation . . . . .	1,535 84
Orchard and Nursery . . . . .	418 04	Orchard and Nursery . . . . .	354 27
		Land Development, Maintenance and Cleaning . . . . .	462 00
Fodder . . . . .	1,692 21	Fodder cultivation . . . . .	1,692 21
Fishery . . . . .	145 59	Fishery . . . . .	160 00
		Extension in villages . . . . .	49 27
	7,089 21		5,316 52
(c) Dairy and Poultry		(c) Dairy and Poultry	
Sale of Milk . . . . .	36,333 00	Establishment . . . . .	5,442 58
Sale of Manure . . . . .	634 47	Contr. to Provident Fund . . . . .	417 91
		Dearness allowance . . . . .	2,904 25
Sale of Eggs and Birds . . . . .	542 02	Feeds for cattle and birds . . . . .	41,173 08
Sale of Livestock . . . . .	2,354 00	Medicine and Treatment cost . . . . .	1,001 95
Miscellaneous . . . . .	211 60	Electric charges . . . . .	79 45
		Repairs and Replacement . . . . .	4,687 55
		Casual labour . . . . .	778 57
		Contingency . . . . .	..
	40,075 09		56,886 18

PALLI-SAMGATHANA VIBHAGA, SRINIKETAN

Statement of Receipts and Payments for the year 1957-58—Contd.

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
Block grant W. B. Government	50,000 00		
W. B. Government Grant for maintenance of Audio Visual for 1956-57	4,500 00		
W. B. Government Grant for maintenance of Audio Visual for 1957-58	4,500 00		
Contribution from Village Welfare Fund	750 00		
	<u>59,750 00</u>		
I. COTT. IND. EXTN AND REHABILITATION		I. COTT. IND. EXTN AND REHABILITATION	
(a) General		(a) General	
Sales Tax	2,232 60	Telephone charges	810 00
Miscellaneous receipt	967 49	Stationery and Printing	279 95
V. B. Books	300 00	Travelling	603 91
		Electric charges	78 40
		Contingency	87 31
		Sales Tax	3,203 88
		Entertainment	29 50
		Interest on loan	4,434 02
	<u>3,500 09</u>	Commission	92
			<u>9,527 89</u>
(b) Weaving		(b) Weaving	
Sales	1,49,884 23	Production Cost	
Materials	876 61	Raw materials	51,105 38
		Labour	29,306 67
		Power and Fuel	343 95
		Equipment	220 59
		Repair and Replacement	185 73
		Contingency	136 72
		Selling Cost	
		Forwarding charges	1,159 96
		Commission etc.	14,334 04
	<u>1,50,760 84</u>		<u>96,793 04</u>
(c) Carpentry		(c) Carpentry	
Sales	26,827 37	Production Cost	
Materials	38 56	Establishment	1,080 00
Miscellaneous	263 62	Contr. to Provident Fund	90 00
		Dearness allowance	535 00
		Materials	27,577 87
		Labour	12,124 95
		Power and Fuel	374 85
		Repair and Replacement	411 56
		Tools and Equipments	137 78
		Contingency	50 26
		Selling Cost	
		Forwarding charges	252 70
		Commission etc.	4 20
	<u>27,129 55</u>		<u>42,639 17</u>

## PALLI-SAMGATHANA VIBHAGA, SRINIKETAN.

## Statement of Receipts and payments for the year 1957-58—Contd.

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
		CAPITAL A/c.	
		C. I. Dev. Scheme III	
		Illambazar Workshop Shed	86 50
		Improvement of Dye house of Silpa Sadana	89 25
			<u>175 75</u>
WORKS & ESTATE MAINTENANCE		WORKS AND ESTATES MAINTENANCE	
Store Stock Maintenance	4,727 24	Store Stock maintenance	5,013 94
W. B. Govt. Grant for Observance of Universal Children's Day	200 00	Earmarked Donations	
W. B. Society	9,416 67	Expenses for Leprosy Clinic	559 62
		Tiffin to Poor students	52 00
			<u>611 62</u>
		SOCIAL WELFARE RESEARCH	
		Salary	475 48
		Office including Typist, Publication charges, Printing etc.	163 19
		Conveyance	15 54
			<u>611 62</u>
		W. B. Govt. Grant for observance of Universal Children's Day	200 00
		Refund of unspent balance of Youth Camp Grant	418 16
		Repayment of Loan	13,742 10
Sundry Creditors	1,731 43	Sundry Creditors	2,068 22
Advance	1,24,682 85	Advance	1,27,472 25
Deposit—General	1,34,732 02	Deposit—General	1,49,693 98
Deposit—Sundry Deductions	24,555 06	Deposit—Sundry Deduction	24,555 06
Deposit—Other Govt. Stipend and Scholarship	3,401 30	Deposit—Other Govt. Stipend & Scholarship	3,548 54
Deposit with General office	40,457 74		
	2,03,146 12		1,77,797 58
V. B. Contr. (from Imprest)	1,74,226 75	Suspense	4,341 35
Suspense	3,700 25	Imprest	3,90,187 86
Imprest	3,90,208 39		
			12,50,395 95
		Closing Cash in Bank	45,876 49
			<u>12,96,272 44</u>
	<u>12,96,272 44</u>		

PUBLISHING DEPARTMENT

*Consolidated Receipts & Payments Accounts including Visva-Bharati Patrika for the year 1957-58*

RECEIPTS	Rs.	nP.	PAYMENTS	Rs.	nP.
	<i>Amount</i>			<i>Amount</i>	
Revenue Accounts . . .	5,50,668	25	Revenue Accounts . . .	5,90,868	89
Revenue Accounts			Revenue Accounts		
Visva-Bharati Patrika . .	11,804	14	Visva-Bharati Patrika . .	9,741	00
Non-Revenue Accounts . .	32,102	46	Non-Revenue Accounts . .	77,871	39
Non-Revenue Accounts . .			Non-Revenue Accounts		
Visva-Bharati Patrika . .	961	48	Visva-Bharati Patrika . .	2,386	55
	<hr/>			<hr/>	
	5,95,536	33		6,80,867	83
Opening cash balance }					
Opening cash balance }	1,98,644	30	Closing cash and		
Visva-Bharati Patrika }			Bank balance . . .	1,13,312	80
	<hr/>			<hr/>	
	7,94,180	63		7,94,180	63

## PUBLISHING DEPARTMENT

## Receipts and Payments Accounts including

Visva-Bharati Patrika for the year 1957-58—Contd.

RECEIPTS	Rs.	nP.	PAYMENTS	Rs.	nP.
Sales . . . . .	5,08,003	43	Paper . . . . .	1,23,908	45
Sundry Debtors . . . . .			Printing . . . . .	37,283	50
(last year's (ac.) . . . . .	21,342	45	Binding plus 8,400.00 . . . . .	34,346	42
25,208	17		Drawing lettering & Photograph . . . . .	82	50
Less . . . . .			Editing & Proof-reading . . . . .	1,553	84
Value of books . . . . .	3,865	72	Purchased books . . . . .	11,001	74
adjusted . . . . .			Agency Publications . . . . .	3,916	63
			Government Publications (—) 1,300.00 . . . . .	..	
	21,342	45			
Commission on Agency Publications . . . . .		2,979	12		
Commission on Govt. Publications . . . . .		—			
Discount on purchase books . . . . .		3,042	79		
Commission on Miscellaneous Royalty . . . . .		122	29		
Miscellaneous Receipts (Visva-Bharti Sammilani) . . . . .		1,065	09		
Interest . . . . .		48	67		
Postage . . . . .	1,285	74	1,994	81	
Packing . . . . .		566	70		
Freight . . . . .		282	61		
Sales Tax (Contra) . . . . .		10,401	90		
Central Sales Tax . . . . .		818	39		
			ROYALTY . . . . .	18,896	30
			(a) R N. Tagore & other authors . . . . .	26,170	93
			My boyhood Days . . . . .	124	33
				26,295	26
			*(b) Contribution to General Office . . . . .	46,901	55
			(towards sale of books) . . . . .	18,098	45
			*Contribution to General Office . . . . .	99,359	26
			Commission on sale . . . . .		

Packing . . . . .	990 83
Freight . . . . .	1,343 51
Cartage & Cooly . . . . .	292 58
Advertisement (plus) 1,500 00	5,871 55
Publicity (plus) 500 00 . . . . .	1,406 17
Catalogue & Price List . . . . .	2,251 05
Text Book Publicity (including advertisement, travelling honorarium, postage, approval fees . . . . .	208 65
Sales Tax . . . . .	7,039 13
Central Sales Tax . . . . .	352 44
(plus) 10,400 00	
(—) 1,300 00	
Salaries . . . . .	73,805 34
Dearness Allowance . . . . .	28,459 89
Personal Allowance . . . . .	20,766 08
Provision for proposed revision of pay scales . . . . .	.. 628 00
Special allowance . . . . .	1,138 06
Temporary appointments(—) 50	
Appointment in Leave Vacancy (plus) 50	1,365 60
Honorarium to Adhyaksha . . . . .	900 00
Honorarium to Adviser . . . . .	2,400 00
Contribution to Provident Fund . . . . .	5,876 68
Medical Aid . . . . .	703 31
House rent . . . . .	2,948 00
Municipal Tax . . . . .	1,553 76
Electric charges . . . . .	1,979 37
Trade Sign board Licence . . . . .	236 00
Telephone Charges (—) 400	1,587 34
Insurance Fire etc. . . . .	2,887 13
Postage . . . . .	4,599 48
Forms & Stationery (inclusive of Paper, printing, Binding of Cash memos, ledger books etc.)	5,503 25
Contingency . . . . .	1,005 61
Revenue stamp . . . . .	17 66
New Coinage adjustment a/c. . . . .	.. 106 20
Bank charges . . . . .	

PUBLISHING DEPARTMENT

Receipts and Payments Accounts including Visva-Bharati Patrika for the year 1957-58—contd.

RECEIPTS	Rs.	nP.	PAYMENTS	Rs.	nP.
			Tagore's birth & death anniversary expenses		
			Contribution to Office Canteen	4,316	00
			Uniforms	38	50
			Travelling & Conveyance (—)		
			Tram & Burfare	268	89
			(Plus)	305	50
			(—) 10,450		00
			(—) 1,950		00
			Oil and Lubricants	1,820	88
			Repairs and Replacement	(—) 700	1,342
			Motor Insurance		32
			Motor Tax		399
			Repairs for Building		69
			Electric Installation	(—) 4,000	148
			Upkeep maintenance		00
				602	50
			LIBRARY		
			Subscription to Journals		955
			Binding of Library books and magazines		28
			Depreciation		241
			Bad Debts		02
				6,635	81
				66	01
Subscription	999	62	VISVA-BHARATI PATRIKA :		
Sales	3,752	05	Paper	3,737	00
Advertisement	3,842	00	Printing	2,063	00
Postage	20	29	Binding	359	76
Packing	0	59	Blocks	173	29
Interest	14	09	Drawing and Lettering	25	50
LAST YEAR'S RECEIVABLE :			Honorarium to Contribution	737	00
Outstanding Advertisement	3,149	00	Postage	590	41
Outstanding subscription	26	50	Freight	3	06
			Packing		
Advance (last year's A/c made contra).	4,057	16	Forms and Stationery		
			Contingency	141	09
				11	66



Suspense (last Year's A/c. made contra) . . . . .	92 44
Prepaid expenses . . . . .	2,064 69
Imprest . . . . .	117 45
Deposit . . . . .	18,050 86
Deposit : Sale proceeds of Mahatma Gandhi . . . . .	228 69
New Coinage Adjustment A/c. . . . .	0 18
	<u>24,611 47</u>

INTEREST RECEIVABLE 562-89 :		
Interest direct created and depreciation Fund A/c. . . . .	252-11	815 00
Amount withdrawn from depreciation fund S/B/ A/c. with United Bank of India . . . . .	40 18	855 18
Addition to Depreciation fund . . . . .		<u>6,635 81</u>
		22,102 46

Revenue stamp . . . . .	9 92	21 58
	<u>21 58</u>	
Advertisement and Publicity . . . . .		321 00
Allowance . . . . .		550 00
Bank charges . . . . .		7 20
Cartage and Cooly . . . . .		9 31
Tram and Busfare . . . . .		90 00
Commission on Sales . . . . .		763 80
Commission on Advertisement . . . . .		142 00
		<u>9,741 00</u>

CAPITAL EXPENDITURE :		
Furniture and Equipment(—)800 . . . . .		339 75
Blocks . . . . . (—) 1,500 . . . . .		543 01
Purchase of Copyright(—) 1,500 . . . . .		300 00
Library books . . . . .		39 31
Addition to depreciation fund investment . . . . .		1,052 58
Appropriation A/c. . . . .	3,954 97	
Less : Return of Books . . . . .		
Adjusted with sundry debtors . . . . .	<u>3,865 72</u>	
		89 25
Payment of loan to General Office . . . . .		<u>2,500 00</u>

# NON-REVENUE CONTRA ITEMS

Advance . . . . .		7,707 58
Suspense . . . . .		49 11
Imprest . . . . .		17 21
Prepaid expenses . . . . .		2,471 55
Deposit (last year's A/c. made contra) . . . . .		11,791 84
Deposit sale proceeds of M. Gandhi . . . . .		82 47
Payment of last year's liability . . . . .	(—) 3,800 00	<u>43,887 70</u>
		77,871 39

## PUBLISHING DEPARTMENT

*Receipts and Payments Accounts including Visva-Bharati Patrika for the year 1957-58—contd.*

RECEIPTS	Rs.	nP.	Rs.	nP.	PAYMENTS	Rs.	nP.	Rs.	nP.
VISVA-BHARATI PATRIKA					VISVA BHARATI PATRIKA (Deposit & Advance etc.)			77	50
Imprest . . . . .	17	95			APPROPRIATION A/c.				
Deposit . . . . .	325	49			Deposit : (last year's A/c. made contra) . . . . .			72	86
Subscription in Advance . . . . .	618	04			Subscription in advance . . . . .			490	50
	961	48			Payment of last year's liabilities . . . . .			1,745	69
								2,386	55
								6,80,867	83
			5,95,536	33					
Opening Cash Balance (including V. B. Patrika) . . . . .			1,98,644	30	Closing Cash Balance (including V. B. Patrika) . . . . .			1,13,312	80
			7,94,180	63				7,94,180	63

PROVIDENT FUND ACCOUNTS  
Balance Sheet as on 31st March, 1958

LIABILITIES	Rs.	nP.	Rs.	nP.	ASSETS	Rs.	nP.	Rs.	nP.
<b>MEMBERS FUND A/c.</b>					<b>ADVANCE TO MEMBERS</b>				
As per last A/c.					As per last A/c.				
Rs. 8,91,674-1-6					Rs. 51,168-15-0				
converted into					converted			51,168 94	
New Currency		8,91,674 09			Added during the period			70,881 00	
Add subscription									
during the period	77,026 31							1,22,049 94	
Add Employer's					Less realised during the period			45,082 73	76,967 21
Contra.	77,163 00								
Add Transfer from					<b>INVESTMENT AT COST</b>				
Profit and Loss A c.	31,245 92	1,85,435 23			Fixed Deposit with V. B. Central				
		[10,77,109 32]			Co-operative Bank Ltd.				
Less withdrawals					Rs. 10,978-4-0 converted			10,978 25	
and Refund	2,566 43				3-1/4% New Howrah Bridge				
„ Transfer to Dept.	2,166 34				Loan (F.V. Rs. 7,500/-)				
„ Transfer to Adv.	100 00				Rs. 7,556-13-0 converted			7,556 81	
„ Transfer to Profit					3-1/2% Treasury Savings Dep.				
and Loss A/c.	13 90	4,846 67	10,72 262 65		Certificate (F.V. 50,000)				
					Rs. 50,000 -			50,000 00	
<b>DEPOSIT A c.</b>					3% G. P. Notes (F.V. 200400/-)				
As per last A/c.					Rs. 198,819-1-11 converted			1,98,819 12	
Rs. 8,416-1-9 converted		8,416 11			4% G. P. Notes (F.V. 525000/-)				
Add during the period		2,178 96			Rs. 5,26,373-7-0				
					Converted			5,26,373 44	
Less paid or adjusted		10,595 07			Added during the period				
during the period	5,258 05				4% Govt. of W.B.				
					Loan (F.V. 1,30,000 -)			1,28,193 00	6,54,566 44
„ Transferred to									
Profit and Loss A c.	0 21	5,258 26	5,336 81		Less Lost due			9,21,920 62	
					to conversion			0 03	9,21,920 59

### PROVIDENT FUND ACCOUNTS

[illegible]

PROVIDENT FUND ACCOUNT

Profit Loss A/c. for the year ended on 31-3-58

Dr.	Rs. nP.	Cr.	Rs. nP.
To Contingency . . .	433 42	By Interest on Advance . . .	1,702 95
To Income Tax . . .	1,413 75	By Investment . . .	31,724 29
To Profit transferred to Balance Sheet . . .	31,593 89	Gain due to conversion from Fund A/c. . .	0 91
		Less : Loss due to conversion . . .	0 62
		By Transfer of profit credited to Fund A/c. . .	13 20
	----- 33,441 06		----- 33,441 06

## PROVIDENT FUND ACCOUNT

## Receipts &amp; Payments Account

RECEIPTS	Rs. nP.	PAYMENTS	Rs. nP.
		Investment Account . . . .	1,28,192 97
		Members Fund . . . .	4,846 07
Deposit . . . . .	2,178 96	Deposit . . . . .	5,258 26
		Lapsed Fund . . . . .	2,336 53
		Profit & Loss Account . . . .	0 29
		Suspense . . . . .	1,181 45
Gain due to Convsn. 0 91 } Transfer of profit credited to Fund A/c. 13 20 }	14 11		
Suspense . . . . .	1,181 45		
Members Subscription . . . .	77,026 31		
Visva-Bharati Contribution . . .	77,163 00		
Interest on Loan . . . . .	1,702 95		
Interest on Investment . . . .	31,724 29	Advance . . . . .	70,881 00
Advance . . . . .	45,082 73	Contingency . . . . .	433 42
		Income Tax . . . . .	1,413 75
OPENING CASH BALANCE		CLOSING CASH BALANCE . . . .	
State Bank of India Bolpur . . .	7,217 69	State Bank of India Bolpur . . .	3,732 44
State Bank of India Calcutta . .	51,119 98	State Bank of India Calcutta . .	76,134 64
	2,94,411 47		2,94,411 47

[No. Act./1817/59-60]  
S. C CHAKRIVARTY,  
Registrar

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**MINISTRY OF TRANSPORT & COMMUNICATIONS**

*New Delhi, the 3rd February 1960*

**S.O. 340.**—The Notification of the Government of India in the Ministry of Transport and Communications No. S.O. 219 dated the 14th January, 1960, published in Part II, Section 3, sub-Section (ii) of the Gazette of India dated the 23rd January, 1960/Magha 3, 1881, regarding introduction of Message Rate System at Ghazlabad is hereby cancelled.

[No. 11-1/60-PHC]

B. G. DESHMUKH, Under Secy.

